SOUTHERN TEXTILE BULLETIN

VOL. XVIII. CHARLOTTE, N. C., THURSDAY, DECEMBER 18, 1919 NUMBER 16

ANNOUNCEMENT

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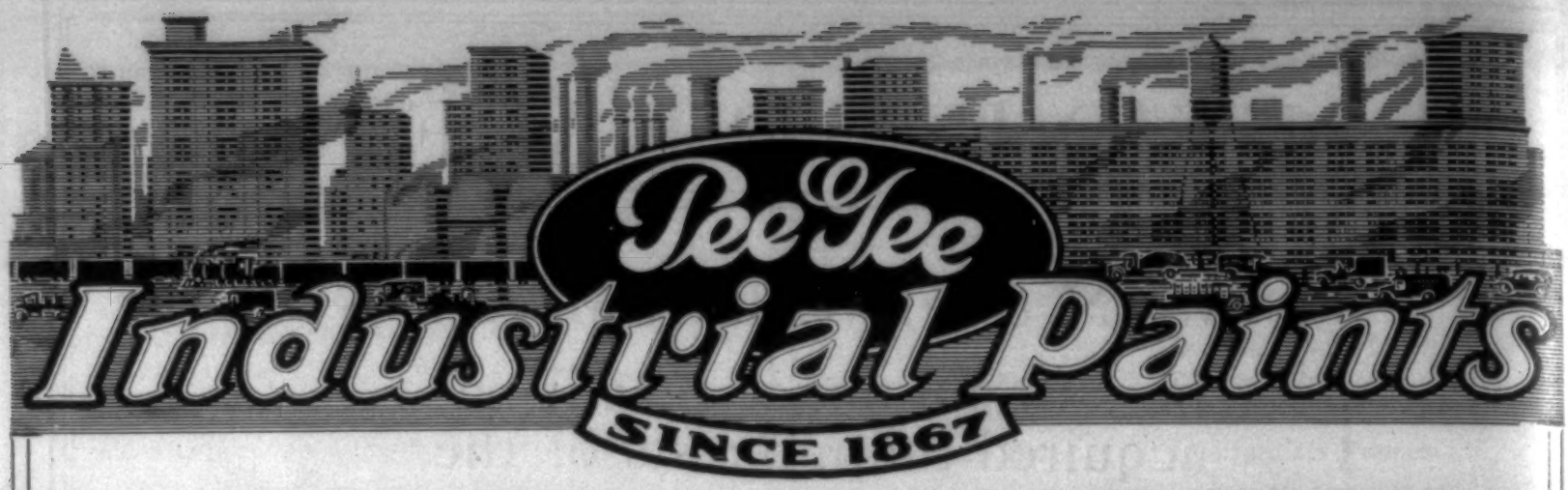

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SOUTHERN
TEXTILE BULLETIN

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VOL. XVIII. CHARLOTTE, N. C., THURSDAY, DECEMBER 18, 1919 NUMBER 16

Brief in Child Labor Case

(Brief filed in case of Johnston vs. Atherton Mills.)

This is an appeal by the defendant in the court below from a judgment of the District Court for the Western District of North Carolina, rendered May 2, 1919, holding unconstitutional and void such part of the Federal Revenue Act of February, 1919, as imposes, or seeks to impose, a 10 per cent tax, additional to all other taxes, on the profits arising from the sale or disposition of the products of mines, quarries, mills, canneries, workshops, factories or manufacturing establishments which, at any time during the year (first tax year beginning April 25, 1919), shall have employed, or permitted to work, children under the age of fourteen years at all, or children between the ages of fourteen and sixteen years for more than eight hours in any day or more than six days in any week, or after the hour of 7 o'clock p. m. or before the hour of 6 o'clock a. m.

The suit was brought by a complaint filed April 15, 1919 (Record, p. 1) by a father and son, both employees in a cotton mill located at Charlotte, North Carolina, to-wit: the mill of the defendant. The complaint, besides the formal allegations, alleged that the father had in his home and custody his son over the age of fourteen years but under the age of sixteen years; that they both, father and son, were employed in the cotton mill of the defendant company; that the minor son was in good health and capable of performing the services required of him; that the work of said minor had been entirely satisfactory, but that, solely on account of the said statute aforesaid and its imminent application ,the defendant had notified said minor and his father that, being compelled under the terms of the statute to curtail the hours of the minor employee in such a way as to disturb and embarrass the operation of the mill, it had concluded to discharge minor plaintiff, and all minors under sixteen, to the pecuniary loss of the plaintiff father, who was a man of small means with a large family, to whom the receipt and use of the compensation arising from the service of the minor son was essential for the comfortable support and maintenance of the family, including said minor son; that the curtailment of hours meant in itself a curtailment of pay, in view of the fact that the work done by the minor was piece-work, and the discharge of the minor son involved only additional pecuniary loss.

The complaint alleged the unconstitutionality and invalidity of the statute, and that intended obedience to it by the defendant was directly and solely responsible for the threatened invasion of the property right of the plaintiff father in the loss of the labor and wages of said minor son, and for the invasion also of the right of the minor plaintiff who desired to continue in cotton mill work as his life vocation. The complaint sought an injunction against the defendant to prevent the discharge or curtailment of pay of the minor plaintiff on account of the going into effect of the said statute (Record, pp. 1-6).

The defendant cotton mill company (The Atherton Mills) answered the complaint, admitting all the allegations except the allegation of unconstitutiolity and invalidity of the statute in question which invalidity and unconstitutionality it expressly denied. It expressly admitted that it contemplated the discharge of the said minor plaintiff before the law by its terms went into operation, to-wit: April 25, 1919, the beginning of the taxable year, and that such discharge would be solely to comply with the statute (Record, pp. 8-10).

Upon the filing of the complaint the defendant and the plaintiffs gave notice thereof to the Commissioner of Internal Revenue, the Solicitor General and the United States District Attorney, and that the hearing was set for April 16, 1919; at that hearing the United States District Attorney appeared as amicus curiae, but the Court, in order to give further time for the consideration of the matter by the District Attorney and the Solicitor General, adjourned the motion for the injunction to May 2, 1919, in the meantime granting a preliminary injunction as prayed for by the bill (Record, p. 11).

At the further hearing upon the bill, the District Attorney appeared, again as amicus curiae, and suggested a want of jurisdiction in the Court in that there was no allegation in the complaint of a contract preventing the defendant from discharging the minor plaintiff for any reason that might seem fit to it, and because the case was not one arising under the Internal Revenue Law. These motions were overruled, and the Court further held that the Act of Congress referred to in the complaint was unconstitutional and without the power of Congress to enact, and gave an injunction (Record, p. 12).

The defendant (The Atherton Mills) petitioned for appeal to this Court, which was allowed (Record, pp. 15-16). Petition to advance the case has been filed on behalf of the appellees, and expressly concurred in by the Solicitor General, as well as by counsel for the appellant, on the grounds stated in the motion to advance, to wit: the public interest in a decision on the constitutionality of the Act, in view especially of the previous decision of this Court holding invalid the so-called "Child Labor Law" of 1916, and the convenience to the departments of government, including the Department of Justice and the Department of Internal Revenue, in having an early decision of the constitutional question involved. The Solicitor General has made application, with the concurrence of counsel for the other parties, and the Court has ordered, that he be permitted to file brief and participate in the oral argument on behalf of the United States, to argue the constitutionality of the statute—this in addition to the argument to be made by appellant.

The Solicitor General in joining in, and making as his own, the motion to advance the case, and in his brief, does not question the jurisdiction of the Court, nor seek to secure a reversal of the judgment of the Court below, except on the merits of the question involved, to wit: the constitutionality of the statute.

This method of testing the validity of the statute is adequate, and if the statute is unconstitutional the judgment should be affirmed.

In the case of Truax vs. Raich (239 U. S., 33) an employee brought a suit against the employer and the Attorney General of the State of Arizona upon the allegation that because of the going into effect of a statute of the State the employer was about to discharge the plaintiff; that the statute involved was a void statute; and the action sought an injunction against the employer and the Attorney General of the State charged with the enforcement of the statute alleged to be void. The jurisdiction of the Court was attacked, but this Court held that the right to earn a livelihood, and to continued employment, unmolested by the enforcement of a void statute, is a right entitled to protection in equity, even though the contract of employment was at will. While the Truax case was an action brought against the employer, and the prosecuting officer of the State, charged with the enforcement of the State statute alleged to be void, whereas the present suit is brought on the allegation that a United States statute is void, it is clear that this difference involves no distinction: The "Child Labor Law" of 1916, passed by Congress under what it deemed its constitutional power to regulate interstate commerce, was declared unconstitutional by this Court in a suit brought by a minor employee and his father against the employer and the United States District Attorney (Hammer vs. Dagenhart, 247 U. S., 251).

It is true that the statutes considered in Truax vs. Raich (supra) and Hammer vs. Dagenhart (supra) were criminal statutes, and that the statute here involved is in form a revenue statute. It is true also that the United States statutes (Revised Statutes, Sec. 3224) provide that there shall be no injunction against the collection of taxes. It has been distinctly held, though, that, while an injunction will not lie against the collection authorities to prevent the collection of a Federal tax, an injunction will lie at the suit of one who would be injuriously affected, against the taxpayer, to prevent the taxpayer complying with the statute, if it is void. The point was fairly presented in Brushaber vs. Railroad Co. (240 U. S., 1), in which the validity of the income tax law was attacked. In that case a stockholder of the railroad company filed a bill to enjoin the corporation from complying with the income tax law, Act of 1913. The Court, in discussing the propriety of the action, said:

"The right to prevent the corporation from returning and paying the tax was based upon many averments as to the repugnancy of the statute to the Constitution of the United States, of the peculiar rela-

tion of the corporation to the stockholders and their particular interests resulting from many of the administrative provisions of the assailed act, of the confusion, wrong and multiplicity of suits and the absence of all means of redress which would result if the corporation paid the tax and complied with the act in other respects without protest, as it was alleged it was its intention to do. To put out of the way a question of jurisdiction we at once say that in view of these averments and the ruling in Pollock vs. Farmers Loan & Trust Co., 157 U. S., 429, sustaining the right of a stockholder to sue to restrain a corporation under proper averments from voluntarily paying a tax charged to be unconstitutional on the ground that to permit such a suit did not violate the prohibitions of Section 3224 Revised Statutes against enjoining the enforcement of taxes, we are of opinion that the contention here made that there was no jurisdiction of the cause since to entertain it would violate the provisions of the Revised Statutes referred to, is without merit" (pp. 9-10).

The case at bar, then, not being a suit to enjoin the collecting authorities from collecting a tax, is not within the provisions of Sec. 3224, Revised Statutes.

We are left only to inquire whether this Court, of its own motion, will be astute to find and declare (in order to dismiss this case, which all parties and the United States, earnestly desire to be decided on its merits, to wit: on the validity or invalidity of the statute in question), that the complaint states no cause of action cognizable in equity. It might have been argued that there was wanting a basis for equitable relief in the complaints filed in the Brushaber Case (supra), and in the Pollock Case (supra) referred to in it, because no allegations were made of insolvency of directors or officers, nor of impossibility of securing by legal proceedings a refund of taxes improperly paid. The Court did not look upon the bills of complaint filed in those cases with so technical and critical an eye. It is to be noted in this case that the defendant employer does not defend by a claim of a right to discharge for a good reason, or a bad reason, or no reason at all; it does not claim a right to discharge because of an unwillingness to offend even an unconstitutional statute; it bases its immediately contemplated discharge of minor plaintiff on its assertion of a statute which, it alleges, is constitutional and valid. The practical condition of the minor plaintiff and his father is to be considered. By virtue of the judgment of the lower Court the minor plaintiff has been undisturbed in the enjoyment of his employment, and the father in the enjoyment of his wages, but if jurisdiction had been denied by the lower Court the minor plaintiff would have unavoidably lost his employment, and the father plaintiff the wages of the minor, directly because of the operation of an unconstitutional law. These are positive rights, and a court of equity, dealing as it does with substance and not with form, should stand ready to protect them. In McCabe vs. Railway Company (235 U. S., 151) the Court held, quoting from the syllabus: * * * Complainants must show a personal need of an injunction, and that where none of the complainants had been refused accommodations (the case involved the constitutionality of the Oklahoma separate coach law), or had been notified that he would be so refused when the Act went into effect, his suit could not be maintained. In this case the plaintiff shows his absolute need of an injunction and shows that he had been notified that he would be turned out of employment when the Act went into effect.

In the McCabe Case, just referred to, while the Court dismissed the bill of complaint, it declared the statute whose validity was attacked constitutional and valid in some respects, and unconstitutional and invalid in other respects. The Attorney General of the State of Oklahoma appeared in that case, to maintain the constitutionality of the statute, as the Solicitor General of the United States appears in this. In the Brushaber Case (supra), where the jurisdiction was sustained, this Court adverted to the fact that in the argument of that case counsel for the United States Government was present and participated as amicus curiae, thus implying, as it would seem to us, that with the certainty that full argument in favor of the validity of the law would be made in any event, no practical advantage could come from any technical disposition of the litigation. Precisely the same situation and the same assurance of full argument exist in the case at bar.

Statement of Question Involved.

The only question involved in this case is whether the Act of Congress referred to is within the constitutional authority of Congress to enact.

The statute is Title XII of the Federal Revenue Act of 1918 (ratified, though, in February, 1919), which Revenue Act imposes large taxes on incomes and profits of individuals and corporations. The Act itself, in substantially all its parts, is undeniably, as its title imports, "An Act to raise revenue." Title XII, Sec. 1200, imposes a tax of 10 per cent, additional to all other taxes imposed by the Act, or any Act, on the entire net profits received or accrued during each year, the first taxable year to begin April 25, 1919, from the sale or disposition of the product of any mine, quarry, mill, cannery, workshop, factory or manufacturing establishment that employs or permits the working of children during any portion of the taxable year otherwise than in accordance with the schedule permitted by said Act, to wit: children under the age of fourteen at all, or children between the ages of fourteen and sixteen, more than eight hours in any day or more than six days in any week, or after 7 o'clock p. m. or before 6 o'clock a. m. These taxes are to be, by the terms of the Act, collected as all other taxes—that is, upon reports made by the taxpayers in accordance with regulations to be issued by the Treasury Department.

The plaintiff's contention is that

this section 1200 of Title XII of the Act of February, 1919, is beyond the powers delegated to Congress by the United States Constitution, and is, therefore, in violation of the Tenth Amendment to the Constitution which reserves to the States respectively, or to the people, powers not delegated to the United States.

Argument.

I.

That this statute is unconstitutional is determined by the decision of this Court (Hammer vs. Dagenhart, 247, U. S., 251) declaring the Child Lawor Law of 1916 unconstitutional.

In Hammer vs. Dagenhart, the act prohibiting the shipment in interstate or foreign commerce of any product of a mill situated in the United States, in which, at any time during the period of thirty days before the removal of the product, children under fourteen had been employed, or children between fourteen and sixteen had been employed more than eight hours in a day or more than six days in any week or between seven in the evening or six in the morning, was held unconstitutional as exceeding the commerce power of Congress and invading the powers reserved to the States. We quote from the decision at page 275:

"* * * The control by Congress over interstate commerce cannot authorize the exercise of authority not entrusted to it by the Constitution. Pipe Line Case, 234 U. S., 548, 560. The maintenance of the authority of the States over matters purely local is as essential to the preservation of our institutions as is the conservation of the supremacy of the Federal power in all matters entrusted to the Nation by the Federal Constitution.

"In interpreting the Constitution it must never be forgotten that the Nation is made up of States to which are entrusted the powers of local government. And to them and to the people the powers not expressly delegated to the National Government are reserved. Lane County vs. Oregon, 7 Wall, 71, 76. The power of the States to regulate their purely internal affairs by such laws as seem wise to the local authority is inherent and has never been surrendered to the general Government. New York vs. Miln, 11 Peters, 103, 139; Slaughter House Cases, 16 Wall, 36, 63; Kidd vs. Pearson, supra. To sustain this statute would not be in our judgement a recognition of the lawful exertion of congressional authority over interstate commerce, but would sanction an invasion by the Federal power of the control of a matter purely local in its character, and over which no authority has been delegated to Congress in conferring the power to regulate commerce among the States.

"We have neither authority nor disposition to question the motives of Congress in enacting this legislation. The purposes intended must be attained consistently with constitutional limitations and not by an invasion of the powers of the States. This Court has no more important function than that which devolves upon it the obligation to preserve inviolate the constitutional limitations upon the exercise of authority Federal and State to the end that each may continue to discharge harmoniously with the other, the duties entrusted to it by the Constitution.

"In our view the necessary effect of this Act is, by means of a prohibition against the movement in interstate commerce of ordinary commercial commodities to regulate the hours of labor of children in factories and mines within the States, a purely state authority. Thus the Act in a two-fold sense is repugnant to the Constitution. It not only transcends the authority delegated to Congress over commerce but also exerts a power as to a purely local matter to which the Federal authority does not extend. The far-reaching result of upholding the Act cannot be more plainly indicated than by pointing out that if Congress can thus regulate matters entrusted to local authority by prohibition of the movement of commodities in interstate commerce, all freedom of commerce will be at an end, and the power of the States over local matters may be eliminated, and thus our system of government be practically destroyed."

Against this holding of the Court, and so rejected by the Court, the Government contended that the statute then being considered was valid because it had been passed by Congress in the exercise of its right to regulate interstate commerce, and was, in form at least, and in language, a clear and typical regulation of interstate commerce. By its terms, it was said, the statute applied only to the movement of goods between the States, and its effect, or reaction, on domestic affairs was only indirect. It was contended that in this condition to argue unconstitutionality was in effect to attack the good faith of Congress. To quote from the brief of the Government in this Court with respect to the statute considered in the Dagenhart Case:

"That it is a regulation such as it purports to be is clear if the plainest and most unambiguous language can make it so. Contention to the contrary is in effect an attack upon the good faith of Congress, and invites the Court to assume that the language used, notwithstanding its explicit character, is a mere pretense in order to cloak an usurpation of State power to make local police regulations. The Act, however, must be read as it is written. Its character as a regulation can only be denied by reasserting the now obsolete doctrine that the power to regulate does not embrace the power to exclude designated articles from the channels of commerce." (Government's Brief, Dagenhart Case, pp. 9-10.)

This Court held against that contention, in language hereinbefore quoted, and consideration of the language of the dissenting opinion in the Dagenhart Case, in connection with the language of the opinion of the Court already quoted, serves to emphasize the deliberate denial by the majority of this Court of the validity of the Government's contention.

By the same Section of the same Article of the United States Constitution under which Congress derives its right to regulate commerce among the several States, Congress is given the right: "To lay and collect taxes, duties, imposts and excises, to pay the debts and provide for the common defense and general welfare of the United States." As soon after the decision of the Supreme Court of the United States hereinbefore referred to as Congress could get to the matter, it passed the statute that is now involved. Of course the statute was not intended to raise revenue. Of course it was intended to lay down the will of Congress as to the employment of children, and to coerce employers of children to conform their conduct to this will. Congress has once more attempted to average the conditions of climate, wealth and racial content of the various States, and to impose upon those States, and their inhabitants, the congressional view as to the employment of children in factories and mines. The question before this Court in this case, then, is whether, a resort to the Interstate Commerce Clause of the Constitution having failed, Congress may, by a resort to the Tax Clause of the same instrument, control the entire policy of a State, and so open the door to the complete nationalization of our Government, so ardenly desired by some of the publicists of our day. This is an interesting and an important case, because upon its result depends the question whether the Dagenhart Case and its decision was a real, or merely a temporary and pro forma, assurance of the continuance unimpaired of State authority over "matters purely local."

The Court in the Dagenhart Case, it would seem even to the careful reader, rendered its opinion in the pending case:

"Thus the Act (passed under the authority of the Interstate Commerce Clause of the Constitution) in a two-fold sense is repugnant to the Constitution. It not only transcends the authority delegated to Congress over commerce, but also exerts a power as to a purely local matter to which the Federal authority does not extend."

II.

The statute, though forming a part of what is otherwise a revenue law, is not a taxing statute, but is an attempt to regulate—in a field in which Congress has no regulatory power.

The Court in the Dagenhart Case reaffirmed the well settled, but never to be forgotten, doctrine succinctly announced in Collins vs. New Hampshire (171 U. S., 30, 33-34):

"The direct and necessary result of the statute must be taken into consideration in deciding as to its validity, even if that result is not in so many words either enacted or distinctly provided for. In whatever language a statute may be framed, its purpose must be determined by it snatural and reasonable effects."

Looking only at the statute itself, with no light de hors the statute itself, it is quite impossible for a reasonable mind to conclude otherwise than that it is in its direct and necessary result—in its natural and reasonable effect—a regulation of the hours of labor permitted in factories and mines. It is not a tax at all; it is an attempt by Congress to "exert a power as to a purely local matter to which the Federal authority does not extend."

The discussion in the Senate of this measure, more or less hurried, of course, since it was the discussion of a single provision of a great revenue bill, and since no one expected any revenue from this particular provision, confirms, if confirmation were needed, what the statute itself reveals. Senator Lodge, favoring the provision, said:

"The amount of revenue to be raised by this measure may be little or nothing. The main purpose is to put a stop to what seems to be a very great evil, and one that ought to be in some way put a stop to." (Congressional Record, Vol. 57, No. 16, p. 619.)

Senator Simmons, chairman of the Finance Committee, in answer to a question, said:

"I can only say to the Senator that I do not think there was any estimate made as to the amount of revenue that would be raised by it."

And in response to further question, said:

"I do not know what the members of the committee expected, but I have heard no one suggest any revenue woudl be raised by it. * * * My individual judgmenet is that no revenue will be raised by it" (Ibid, p. 620.)

Senator Kenyon said:

"Now that the Supreme Court in the original child labor case has decided that that law is unconstitutional, it seems to me perfectly proper and perfectly right that we should try to find some means of nullifying that action of the Supreme Court, and that is what we are trying to do. * * * Here the Supreme Court decided that our attempt through the interstate commerce clause of the Constitution to regulate this wrong was an unconstitutional way to get at it. Now we try another way, and pass that on to the Supreme Court for them to state whether or not it is constitutional legislation" (Ibid p. 626).

Senator Lenrott said:

"I am frank to say that, of course, that will result in the nonemployment of child labor" (Ibid p. 623).

A careful consideration of the provisions in detail of the statute but verifies the first impression that this is not a taxing measure at all, but, as applied in this case, a simple congressional regulation of the hours of labor and minimum wages of wage-earners, a subject already regulated by the State,—for it is not to be forgotten that North Carolina has regulated this matter and that under such regulation children under twelve years of age are not permitted to work at all, and those under thirteen and over twelve years of age may work only in a prescribed way as apprentices (Pell's Revisal, North Carolina Statutes, Secs. 3362-3364). This tax is not imposed on any assumed profit accruing from, or privilege enjoyed in, the employment of children in a way disapproved by congressional opinion—indeed, it was the attitude of the Government in maintaining the validity of the child labor law of 1916 that there is no economic advantage in the employment of children (Government's Brief, Dagenhart Case, p. 24); this is not even a tax on the sales, or the profits aris-

(Continued on page 11.)

Cotton Goods Situation Still Puzzling Buyers.

New York.—The puzzling situation in cotton goods is frequently referred to among buyers who are making purchases in small lots for filling in purposes, and among some who are still wondering whether they should place orders for fall now.

Many sellers think that the market may have a slight setback before April, while many others say any weakness will be of short duration, provided it does not arise from hesitation in financial circles.

Many manufacturers from the South and from New England regard the market as firmly set, due principally to the rising costs from higher wages, premiums on good spinning cotton, and the well sold position of most mills. They believe that there is a great void to fill in the supply of merchandise, and that while there may be dips in the line of prices, the general tendency will be upward for some time to come.

It is known that many large converters are not well supplied with goods. The converters who frequently speculate in gray cloths and who have made a great deal of money in the past two or three years by placing mill contracts and disposing of them without converting them still have liberal quantities of merchandise coming to them and after the turn of the year, when profit taking may be less hazardous to income returns, they may offer the goods more freely.

Jobbers' commitments on cotton goods are not generally large and if nothing interferes with advance orders in hand they will be buyers again before April. Most jobbers have been very cautious in accumulating stocks. Where they have bought freely it is claimed that they have sold freely.

Factors that cannot be easily measured as to their exact influence are the volume of trade induced by an active automobile industry and the effect of the maintained exports. The September shipments of cloths abroad were larger in yardage than many buyers were calculating upon. And it is known that directly and indirectly the automobile trade has absorbed many cotton goods, or the product of many looms, that would normally be ordered for distribution in wholesale channels.

The one bearish influence in cotton goods, and perhaps in all dry goods, within the trade itself, is that of high prices. Because of high prices here converters and importers have bought foreign goods more freely than for six years past and these goods will begin to show in the import figures about the time that the spring trade is under way after the winter holidays.

While the actual volume of the imports will be trifling compared with the outturn of goods in domestic mills, the process of infiltration of the goods throughout retail channels will have the effect of calling attention to the existence of such goods in the trade. The mighty volume of imported cotton goods has never been a demoralizing force on the domestic markets, but the frequency with which small lots are featured at low prices has always been unsettling. Hence, anxiety is expressed concerning the probability of imported goods appearing early in offerings of large retail stores next year.

An easing in the coal restrictions during the coming ten or twelve weeks is certain to find conditions favoring a larger output of cotton goods than has been true of any winter period in the past two or three years. Last winter the armistice aftermath lessened the desire to increase any surplus production. In the winter previous, the war was taking men away and the Government was looking for goods in large quantities. But this winter people will want to work to get some advantage from the higher wages and, indeed, they are being urged to work by clergymen and others who have influence over them.

Chemists Advocate Dye License System.

Washington.—The senate special committee on the Longworth Dye Bill heard the executive committee of the Manufacturing Chemists' Association, under the leadership of Henry Howard, who told the committee that without some sort of a flexible, selective embargo on imports, which can be accomplished by the Longworth bill, Germany, by unfair competition and the fact that our own patent laws are imperfect, will be able to compete destructively with our dye industry.

Senator Nugent asked why there was no dye industry in the United States before the war. One of the principal reasons, Mr. Howard said, was the system of patenting everything in this country and refusing licenses to anyone to use them. They used our patent laws for maintaining the dye industry in their country.

During the life of a patent the Germans could control the commodity so covered and charge high prices. It was their practice to write off their plants during this period of high prices. When the patents expired and our own manufacturers entered the field the price would be reduced to such a level as to make the business unprofitable. Mr. Howard declared there never was a tariff law in this country that provided adequate protection for the dye industry.

Cotton Mill For Colombia.

Washington.—Colombian capitalists have subscribed $610,000 for the construction of a new and complete cotton mill at Manizales, Colombia, Trade Commissioner Bell to-day reported to the Bureau of Foreign and Domestic Commerce. The factory system will include a yarn spinning as well as a dyeing plant. The promoters of the project are experienced cotton mill people who have employed American textile machinery in Medellin.

Names of persons with whom American interests may correspond for the purpose of bidding on the equipment for this mill may be obtained from the bureau.

The little end of the horn is where the noise comes from.

Brief in Child Labor Case.

(Continued from Page 9.)

ing from the sales, of products in whose manufacture child labor was used; this is a tax of ten per cent on all the profits made by a manufacturing concern which, even for a day during the taxable year, employs even one child under sixteen for more than eight hours. In its very details, although it is in a revenue statute, this measure is a penal enactment levying a penalty of ten per cent of the year's profits for even a day's violation of the will of Congress. Under its terms such an incongruous situation as this might arise: An employer with one thousand men in his employ and with a profit for the year of $1,000,000, on account of the employment of one boy under sixteen years for nine hours in one day, must pay to the Government $100,000 so-called additional tax, but in fact penalty for one day's violation of congressional will as to employment of children.

It will be argued in favor of the validity of this statute, just as was argued in favor of the statute that was condemned in the Dagenhart Case, that it is on its face an exercise of a congressional power duly conferred by the Constitution, and that the Court may not look to the purpose of Congress in its eactment, or to its indirect, though necessary, effect. Perhaps the main reliance in this contention will be on the McCray Case (195 U. S., 27), but the first decision of the Supreme Court of the United States that will likely be cited is Veazie Bank vs. Fenno (8 Will., 533), in which the Federal tax of ten per cent on the issue of State Banks was sustained. Looking at the official syllabi of that case, one would not be impressed with the view that that case, in its essentials, had to do at all with the present case: The first syllabus is that the tax on the issue of State Banks is not a direct tax such as to require apportionment among the several States according to their respective numbers; the second syllabus is as follows:

"Congress, having undertaken in the exercise of undisputed constitutional power to provide a currency for the whole country, may constitutionally secure the benefit of it to the people by appropriate legislation, and to that end may restrain by suitable enactments the circulation of any notes not issued under its own authority."

In other words, the Court looked to the ultimate end in view, and found that utlimate end within the undisputed constitutional power of Congress, and so upheld the enactment. Apply the same test to the present statute, and we find as the ultimate end in view of Congress the regulation of the hours of labor in mines and factories within the States—a purely local mattter to which the Federal authority does not extend. In the body of the opinion in Veazie Bank vs. Fenno (p. 541), there is an expression of the Court significant in the present litigation:

"There are indeed certain virtual limitations (on the power of taxation) arising from the principles of the Constitution itself. It would undoubtedly be an abuse of the power if so exercised as to impair the separate existence and independent self-government of the States, or if exercised for ends inconsistent with the limited grants of powers in the Constitution."

In the McCray case (supra) the Court considered the constitutionality of a congressional enactment imposing an internal revenue tax of ten cents per pound on oleomargarine when artificially colored to look like butter. The Court held that argument of the case it was, of course, conceded that Congress had the right to impose, for revenue purposes, an excise tax on commodities. In the License cases (5 Wall, 462), the right of Congress to levy an excise tax on liquor had been sustained; Congress had, certainly since the Civil War, imposed exise taxes on tobacco; during the Spanish American War Congress had imposed an excise tax on sugar, and that had been sustained (Sprinkles vs. McLain, 192 U. S., 397). There could therefore be no doubt of the right of Congress to impose a bona fide excise tax for revenue purposes on oleomargarine. The contention of those who opposed the validity of the enactment, theerfore, involved the necessity of going de hors the statute, and bringing to the attention of the Court, from these outside sources, the view that a tax of ten cents per pound on this oleomargarine would be, considering the selling price obtained for the article, practically prohibitive, and of demonstrating to the Court, from this fact and from the discussions in Congress, that the real purpose of Congress in levying the statute was to prohibit or discourage the oleomargarine business, with the ultimate argument that the statute therefore had no relation to revenue and was invalid. The Court denied these contentions. Even in that case, though, the Court used this significant language (p. 64):

"Let us concede that if a case was presented where the abuse of the taxing power was so extreme as to be beyond the principles which we have previously stated and where it was plain to the judicial mind that the power had been called into play not for revenue but solely for the purpose of destroying rights which could not be rightfully destroyed consistently with the principles of freedom and justice upon which the Constitution rests, that it would be the duty of the Courts to say that such an arbitrary act was not merely an abuse of a delegated power but was the exercise of an authority not conferred."

This McCray Case was cited and relied on by the Government in the Dagenhart Case, unavilingly. The distinction between the McCray Case and the case at bar is precisely the distinction that existed betweeen the McCray Case and the Dagenhart Case. In the McCray Case the purpose and effect of the Congressional enactment was to be spelled out otherwise than by an inspection of the statute, and there would have been involved in the Court sustaining the contentions of those who attacked the validity of the statute a consideration, upon evidence, of the motives of the Federal legislature. In the Dagenhart Case, and equally in the case at bar, there is no need

to resort to outside testimony in order to ascertain the motives of Congress. It is not a question of motives; it is a matter of the effect and necessary effect, of the statute read in the light of its own provisions.

In Flint vs. Stone Tracy Co. (220 U. S., 107), the Supreme Court of the United States sustained the excise tax levied on corporations measured by the income of the corporation affected. The tax there imposed was incontestibly a revenue measure, with no purpose or effect other than revenue for the Federal Government. The Court held that the tax was a typical excise privilege tax; that the selection of corporations (individuals and partnerships not being included) is not an arbitrary and unjust selection; that Congress may tax the doctor and exempt the lawyer, tax the shoemaker and leave the tailor free; and that the familiar illustration of the legality of a discrimination between the brown haired and red haired man, the Protestant and the Catholic, is not to the purpose, for—

"Corporate powers and privileges are not complexion and creed. They do have the attributes of property, they do make for gain, they do have relation to the ability to bear the burdens of the Government. And so they may be taxed as any other species of property, and a business conducted with their aid may be subjected to an excise, when the same business conducted without their aid is left free" (p. 141).

The classification in this Flint Case was a reasonable classification, and the tax was measured as to amount by a reasonable standard to wit: the income arising from the conduct of the business in which the privilege reasonably selected for taxation is used.

In the recent case of United States vs. Doremus, decided March 3, 1919, the Court upheld in its entirety a statute which required the registration of, and imposed a tax of one dollar per annum on, all producers, importers and dealers in opium, and made provision also aimed to confine sales by these producers, importers and dealers to registered dealers, those dispensing the drugs as physicians, and those who held legitimate prescriptions of physicians. The provisions so confining sales of opium were held valid, but only as having relation to the real raising of revenue provided in the one dollar per annum tax on dealers. The Court said:

"These provisions tend to diminish the opportunity of unauthorized persons to obtain the drugs and sell them clandestinely without paying the tax imposed by the Federal law * * *. He might sell some to others without paying the tax, at least Congress may have deemed it wise to prevent such possible dealings because of their effect upon the collection of revenue."

In this case, too, there is asserted what we have never contested, to wit: that in the legitimate exercise of any of the powers of Congress—to regulate commerce, to impose taxes, or of any other power,—Congress may have a moral end, or what may be termed a "police purpose." The Court, though, in the Doremus Case, as in the McCray Case, recognized the limitation of the right of Congress:

"Of course Congress may not in the exercise of Federal power, exert authority wholly reserved to the States. Many decisions of this court have so declared."

Chief Justice White delivered the opinion of the Court in the McCray Case. He also delivered the opinion of the Court in Brushaber vs. Railroad Co. (supra), in which the present income tax law was declared constitutional, and in the latter case he makes express and more emphatic the holding already quoted from the McCray Case:

"And no change in the situation here would arise even if it be conceded, as we think it must be, that this doctrine would have no application in a case where although there was a seeming exercise of the taxing power, the act complained of was so arbitrary as to constrain to the conclusion that it was not the exertion of taxation but a confiscation of property, that is, a taking of the same in violation of the Fifth Amendment, or, what is equivalent thereto, was so wanting in basis for classification as to produce such a gross and patent inequality as to inevitably lead to the same conclusion" (p. 24).

Both these expressions have perhaps their original statement by the Supreme Court of the United States in the words of Chief Justice Marshall in McCulloch vs. Maryland (4 Wheat. 416, 423):

"Should Congress in the execution of its powers adopt measures which are prohibitive; or should Congress under the pretext of executing its powers pass laws for the accomplishment of objects not entrusted to the Government, it would become the painful duty of this tribunal, should a case requiring such a decision come before it, to say that such an act was not the law of the land" (p. 423).

In Fairbank vs. United States (181 U. S., 283) there was involved the validity of the stamp tax on a foreign bill of lading, and the Court held that the tax was invalid as being tantamount to a tax on exports, and, therefore, in contravention of Section 9 of Article I of the Constitution which provides that no tax or duty shall be laid on articles exported from the United States. While the opinion of the Court was not unanimous, there was no dissent from the following fine statement of a principle of constitutional law that, as it seems to us, should be constantly borne in mind, believing, as we do, that technicalities, subtleties and over-refinements are no more to be justified in the attempt to demonstrate the constitutionality and validity of a statute than in attempting to demonstrate its unconsitutionality and invalidity—that grants of powers, and restrictions on grants, contained in the Federal Constitution, are to be given the same simple and unforced construction:

"As in accordance with the rules heretofore noticed the grants of powers should be so construed as to give full efficacy to those powers and enable Congress to use such means as it deems necessary to carry them into effect, so in like manner a restriction should be enforced in accordance with its letter and spirit, and no legislation can be tolerated which, although it may not conflict with the letter, destroys the spirit and purpose of the restriction imposed" (p. 290).

The Tenth Amendment, as well as Section 9 of Article 1, is a restriction on the powers of Congress—it reserves to the States, unimpaired, their police power, their power to regulate their own internal affairs.

III.

This statute is unconstitutional and invalid because the classification is arbitrary and based on a condition outside and beyond the sphere of the tax levying power.

In the McCray Case, in which was involved the validity of a levy of tax on artificially colored oleomargarine when there was no tax on butter artificially colored, the Court took pains to demonstrate the propriety of that classification. In the Flint Case, in which there was involved the validity of the excise tax levied on corporations, the Court took pains, as hereinbefore indicated, to differentiate the classification involved in that case from the discrimination between different individuals when there was no real distinction or difference. Congress may, so far as our contention in this case is concerned, levy a privilege tax on the business of manufacturing cotton goods, applicable equally to all cotton manufacturers, and such an act would not become or be invalid, although there was levied no tax on woolen manufacturers, and although it could be shown that the effect of the tax would be to drive half the cotton manufacturers out of the business; so, also, it may levy a privilege tax upon the business of practicing law, applicable equally to all lawyers, and such would not become invalid, though it could be shown that the effect of such would be to drive more than half of the lawyers out of the practice of the law. The right to make a classification reasonably based upon differences that fall within Federal authority is established; but the right to make classification based upon the prior conduct of the taxpayer, or the casual act of the taxpayer, or the circumstances of the origin of the goods, is not valid, and has never been held valid as applied to any taxing power.

The authority of States to levy taxes is equal in dignity to the right of the Federal Government, and in the Flint Case (supra) the argument of the Federal authority to impose privilege taxes was declared analogous to the right of the States in the imposition of taxes, and with respect to this right of States to levy taxes the Court quoted from its own opinion in Railroad Co. vs. Pennsylvania (134 U. S., 232):

"It may, if it chooses, exempt certain classes of property from any taxation at all, such as churches, libraries and the property of charitable institutions. It may impose different classification rates upon different trades and professions, and may vary the rates of excise upon various products; it may tax real estate and personal property in a different manner; it may tax visible property only, and not tax securities for payment of money; it may allow deductions for indebtedness or not allow them. All such regulations and those of like character, so long as they proceed within reasonable limits and general usage, are within the discretion of the State Legislature or the people of the State in framing their Constitution" (p. 160).

We are justified, therefore, in looking at the fate of State tax legislation, especially with respect to classification in the imposition of privilege taxes, and where infringement by the State of the function of the Federal Government was alleged:

In Western Union Telegraph Co. vs. Kansas (216 U. S., 1) the Court considered a statute of the State of Kansas that required telegraph companies, as a condition precedent to their right to engage in local business, to pay into the State school fund a given percentage of their authorized capital, which represented all of their business and property everywhere. It is to be noted that this imposition of a tax was simply a condition precedent to the right of the Telegraph Company to engage in local business, and that the Telegraph Company might escape that liability by simply refraining from the conduct of local business—it was not a part of the statute to attempt to directly put any burden on interstate commerce. The validity of the tax was asserted in the court by the argument that the matter of the right of a corporation to engage in local business in the State was dependent upon the option of the State itself, and conditioned upon the assent of the State, and that, therefore, the State might impose such conditions as it saw fit. The Court, however, held the law invalid:

"The statutory requirement that the telegraph company shall, as a condition of its right to engage in local business in Kansas, first, pay into the State school fund a given per cent of its authorized capital representing all its business and property everywhere, is a burden on its privilege to engage in that commerce, in that it makes both such commerce conducted by the company and its property outside of the State contribute to the support of the State schools. Such is the necessary effect of the statute, and that result cannot be avoided or concealed by calling the exaction of such a per cent of its capital stock a 'fee' for the privilege of doing local business. To hold otherwise is to allow form to control substance." (216 U. S., 1, 37.)

In that case a minority of the Court vigorously dissented on the grounds indicated in the statement hereinbefore made of the argument in favor of the tax, but in International Paper Co. vs. Massachusetts (146 U. S., 135) the doctrine of the Western Union Telegraph Case was reviewed and definitely adopted by a unanimous Court:

"6. When tested, as it must be by its substance—its essential and practical operation—rather than its for more local characterization, such a license fee or excise is unconstitutional and void as illegally burdening interstate commerce and also as wanting in due process because laying a tax on property beyond the jurisdiction of the State" (p. 142).

In these two cases there was involved an encroachment on the jurisdiction delegated to the Federal Government by the States, which encroachment was in the form of a privilege tax on the right to engage in local business; and the statutes were stricken down, notwithstanding the plenary right in the States, as already asserted by this Court, to exercise a broad discretion as to those things which it should tax and those things which it should exempt. It is difficult to differentiate those cases from the case at bar, unless it is to be assumed, what under our dual system of government is not to be assumed, that the Federal Government is supreme, and the overlord of the States, not only in its own sphere, but in their sphere as well.

The rule laid down in Billings vs. Illinois (188 U. S., 97) is equally applicable to privilege taxes imposed by State legislatures and the Federal Government:

"Classification must be based on some reasonable ground. It cannot be a mere arbitrary selection."

The classification involved in this statute is not even based on the origin of the thing taxed—or the origin of the thing from the sale of which the income which is taxed is derived. It is a classification based on the conduct, during the year, of the taxpayer, and if his conduct at any time during the year is not in accordance with the will of Congress, he is penalized to the extent of ten per cent of his profits—profits made not only in the course of his violation of the will of Congress, but in his whole business. A classification, though, based on origin, and not on the character of the thing taxed, has been condemned in the only cases, so far as we have been able to ascertain, in which the question has been presented. In People vs. Raines (136 N. Y. App. Div., 417; affirmed by the Court of Appeals in 198 N. Y., 539), the New York Court held unconstitutional a statute which forbade the sale of convict made goods without a license, such license to be issued by the annual payment of five hundred dollars to the State. In the course of its opinion the Court, discussing classification, said:

"While the taxing power may be extended to all kinds of persons and property within the State or may be restricted to certain kinds of limited area * * *, it is subject to the one great rule that all persons, under like circumstances, shall be treated in the same way. Persons and property may be classified for taxation, but such classification may not be arbitrary, unreasonable or capricious. * * * So that if we ignore in this statute its obvious purpose, to prohibit by onerous and exasperating restrictions, under the guise of regulations, the buying and selling within this State of convict made goods, and treat it purely as a revenue or tax law, the inquiry is, is its classification unreasonable and capricious?

"The appellants say that it does not conflict with the rule of equality; that it puts into one class all who deal in convict made goods, and treats them all alike, and that is a reasonable classification. Let us see. That classification is based upon the origin of the goods dealt in, without regard to the quality or character or nature of the goods themselves. Clothing, household furniture, shoes, scrubbing brushes, brooms, harness, anything that can be made by hand or machinery, falls within one classification, provided the origin is the same.

"Substitute a State for a prison, and no one would be willing to say that a law which required all persons who might deal in goods, wares and merchandise made in New Jersey to take out a license would be valid; or, if it be objected that that would be a direct violation of the Federal Constitution, made in Troy, or in Schenectady, or in Buffalo. Take another classification: that a license fee should be required for dealers in all goods made by machinery, or all goods made by hand. If such classification be valid, and if the purpose of the act, as is claimed, is to protect free labor from prison labor, why, in these days of contest between organized and unorganized labor, should not an act be passed which provided for such a license for selling all goods made in a shop which did not employ union labor, and then, if the advocates of a free shop were in power, repeal it, and provide for such license for all goods made in shops which employed union labor, or single out for license dealers in goods made in shops employing members of certain races, religious or political parties? All these classifications would be based on origin, as is that under consideration."

Another leading case in New York is the case of People vs. Mensching (187 N. Y., 8), in which case it was held that a transfer tax on the sale of corporate stocks measured by the number of shares, without consideration of the face value of the shares, was unconstitutional. In the course of its opinion, the Court said:

"The act now before us does not classify by arranging according to quality, but arranging according to accident. While it places all corporate shares in a class, still it does not treat all members of the class alike, but without method or order bears heavily upon some and lightly upon others, which, in effect, is a further classification. * * * While the legislature has wide latitude in classification its power in power in that regard is not without limitation, for the classification must have some basis, reasonable or unreasonable, other than mere accident, whim or caprice. There must be some support of taste, policy, difference of situation or the like, some reason for it even if it is a poor one. While the State can tax some occupations and omit others, can it tax only such members of a calling as have blue eyes or black hair? We have said that it could tax horses and leave sheep untaxed, but it does not follow that it could tax white horses and omit all others, or tax the sale of certificates printed on white paper and not those on yellow or brown. While one class may be made of horses and another of sheep, or even a class made of race horses, owing to the use made of them, without a shock to common sense, a classification limited to white horses would be so arbitrary as to amount to tyranny, because there would be no semblance of reason for it. * * * A classification of dealers in cigarettes into those selling at wholesale without the State and those selling at retail within the State was sustained on the ground that the two occupations are distinct (Cook vs. Marshall County, 196 U. S., 261, 274), but could dealers in any commodity be classified according to age, size or complexion?"

People vs. Raynes (supra), after quoting from People vs. Mensching, last quoted, states:

"It does not seem necessary to add anything to these felicitous illustrations of improper classification. A classification by origin applied to a vast variety of goods seems to be more unreasonable than any enumerated by the Court of Appeals."

IV.

A consideration of what would be involved in holding this State valid enforces the conclusion that it is invalid.

We have no purpose to attempt to draw fanciful conclusions as to the ultimate effect of a given decision of the Court, but it is wise to look in the face the logical and the inevitable effect of a decision—not what is likely to be its progressive and ultimate effect, but what is necessarily involved in it—the step, to quote Mr. Justice McKenna, that may be "from the deck to the sea."

Chief Justice Marshall, in McCulloch vs. Maryland (4 Wheat., 316, 431, said: "The power to tax involves the power to destroy." And Chief Justice White in Knowlton vs. Moore (178 U. S., 41, 60), said that: "The power to destroy which may be the consequence of taxation is a reason why the right to tax should be confined to subjects which may be lawfully embraced therein, even although it happens that in some particular instance no great harm may be caused by the exercise of the taxing authority as to a subject which is beyond its scope." On this high authority, we maintain that whatever may be one's feeling as to the wisdom or unwisdom of permitting a boy under fourteen, under any circumstances, to work in a factory; or of permitting a boy under sixteen to work after a given hour in the evening;—if there is involved in the case the right of Congress to regulate, under the guise of a tax levy, every relation of life,—if there is involved the departure from our Constitution and from our institutions that it seems to us who make this argument is involved here—then the right to tax should rigorously be confined to subjects which may, under the Federal Constitution, be lawfully embraced therein, even though it may happen that in this particular instance "no great harm may be caused by the exercise of the" authority. If the views of those who assert the constitutionality of this method are sound, there is no practical necessity, nor reason, for State Legislatures, and certainly none for constitutional amendments; therefore, those views are unsound and revolutionary.

The foregoing sentences, under this point, are in virtual repetition of sentences in the brief of us who opposed in this Court the validity of the Child Labor Law passed by Congress in the assumed exercise of its power to regulate interstate commerce. They are just as applicable to the present case. The statute calls the so-called tax an excise tax, but it may be said to fall within that classification of excise taxes called "privilege taxes," and for its basis it assumes that the employment of children in a way and for hours not approved by Congress, is a "privilege" to be exercised by the permission of the Federal Government for the enjoyment of which privilege the tax is levied. But substantially every State in the Union has made its own rules and regulations, dependent upon the condition of its own inhabitants, regulating the employment of children, their minimum ages and their hours of service, and has denounced as crimes the violations of these State prescribed regulations. The Government has never contended (unless it shall so contend in its brief filed in this case) that the employment of children is an economic privilege, but has denounced it as "in and of itself immoral in character, and injurious to the general welfare" (Government's Brief, Dagenhart case, p. 48). This enactment is almost precisely like the imposition, as for the exercise of a privilege, on the property or income of men who beat their wives! If this statute is to be sustained, then any privilege tax may be sustained that puts into different classes those pursuing the same calling, or producing the same product, dependent upon their conducting themselves or not conducting themselves, as Congress deems they should conduct themselves, in matters heretofore deemed conclusively to be exclusively within the State's authority, or within the individual's own control. Perhaps no better expression can be given to this contention than was given, all unavailingly it is true, in the Senatorial debate already referred to, by Senator Thomas. In making this quotation we do not overlook the fact that it was addressed to a legislative body, and that this Court has other functions than the legislative body. This Court, though, does have the right and duty in this case, under the authority of the decisions of this Court already quoted with respect to this taxing power, to take into account, not the probability of given congressional enactment, but the validity of such action if it is taken, in the instances mentioned by Senator Thomas, and the effect of this decision on the question of validity:

"The other day, I think in the city of Cleveland, there was a very serious strike. The employes of the local traction company, objecting to the employment of so many women, went upon a strike because their protest against female employment went unheeded. How the matter was settled I do not pretend to say, but I can easily understand how, in the fierce competition for employment, rivalry and controversy more than State-wide may present itself between men workers and women workers; and I can easily understand how, if legislation of this kind is to be passed and sustained, the same power may be resorted to by the successful ele-

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ANNOUNCEMENT

George Witherspoon, originator and manufacturer of the O. K. Products heretofore manufactured by Carolina Sizing and Chemical Company, Charlotte, N. C., announces that he now has no connection whatever with the said firm. Hereafter the original O. K. Products will be manufactured only by Spartan Sizing Compound Company, of Spartanburg, S. C., of which I am now a member. This company is proud of its past record of manufacturing its famous Compounds and Tallow for past fifteen years.

We will be pleased to fill your order.

Thanking you for your past favors.

Yours very truly,

George Witherspoon.

Tells Knit Goods Men Yarn Prices Depend on Cotton.

Chicago.—Discussion of the situation in the cotton yarn market, particularly mercerized yarns, occupied almost the session of the fourth annual convention of the Central West Division of the National Association of Hosiery and Underwear Manufacturers at the Hotel La Salle. President T. H. Johnston in his opening address recommended drastic action by the Government against the autocrats of labor responsible for such privations to the American public as the present coal strike, and urged constant work and steady production as the remedy for the present industrial strife and high cost of living.

W. C. Reynolds, of Harding, Tilton & Co., Philadelphia, Pa., was asked to explain the recent rises in mercerized yarn, and his first point was to contradict the impression that manufacturers are asking unfair prices. "No one can tell what the prices of mercerized yarns will be next winter," he said. "It depends upon the size and condition of the cotton crop that is not yet planted. We are certain that manufacturing costs will next year not be less. We have heard much about unfair profit spinners are making, but there is no unfairness in spinners' profits; there are even losses to keep operating. We have sold yarn to men at prices a dollar below what they were willing to pay because we considered those prices fair. The mills are only getting a fair profit on mercerized yarns today, and no one can say they are not entitled to it. If prices and profits are to be investigated they should start with the cotton grower, factor and shipper.

"The spinner's profits are small in comparison. Some cotton staples have shown advances of 500 per cent. Cottons which formerly cost 18 cents now cost almost a dollar. I believe there is a smaller percentage of profit today in the spinning industry than in almost any other. The profits seem large now because in years past they have been too small."

T. H. Johnston, in his address before the meeting, emphasized the need of immediate Government action against the autocrats of labor. He said in effect:

"We are face to face with the greatest problem that has ever confronted America. The question is whether or not men will be protected in their inalienable rights to work, regardless of religious or political affiliations, and regardless whether or not they belong to a labor union. The second question is whether a citizen of the United States shall be protected in his right to run his own business and hire help that can best help him, or whether he must ask permission and submit to the dictates of the autocrats of labor. We cannot deny that conservative leaders have accomplished much, but when they arrogate to themselves the power of dictation, and when by their power of strength they throttle industry and cut short the very necessities of life itself, and when they attempt to freeze, starve and make people go naked, and when they refuse to

abide by the law and even threaten the Government itself, they must be made to halt, and halt quickly, for then it becomes a question of a class against the masses.

"There may be good reason in the causes ascribed to the present unrest, but we ourselves are in some measure to blame. It first dates back to the Government's surrender to the railroad unions when the Adamson law was passed. Its influence was baneful and harmful ever since. The Governments' intent was good, but its understanding of labor and labor conditions has been wrong. Railroads last year lost $200,000,000 despite increased freight rates and this year the deficit will be about half a billion, which the people must pay by taxation. Still labor unions are not satisfied.

"In this country labor in a measure has been misinformed and misled by over coddling. The workers have been led to believe they are working too much and getting too little and spending too much and saving too little. It is a great mistake to try to level the masses with money. You cannot make people happy by giving them increases and at the same time raise the cost and standard of living beyond their means. The result of this policy is in harmony with extravagance, discontent and idleness. While we are quibbling over the six-hour day, Germany is working 16 and Japan is increasing her cotton mills and textile plants with the cheapest labor in the world to flood our market with manufactured goods. There is only one cure for this condition, and that is constant work and steady production to remedy our industrial strife and high cost of living."

R. N. Kimball, of the Black Cat Textiles Co., and others, deplored the great fluctuations in yarn prices between the low prices after the signing of the armistice, and the high prices today. They urged adoption of a middling course to stabilize conditions, pointing out, incidentally, that cotton yarn is about the only commodity that knitters are today buying on an average of 400 per cent of the usual price. Mr. Reynolds was called on to answer numerous questions, particularly why yarn prices had recently shown 50 per cent advance in 30 days. He pointed out that cotton prices vary eight to ten cents in a single week, and reiterated that yarn prices are based on cotton prices, and cannot come down till cotton prices fall.

"I want to make it plain that cotton price, plus waste, plus manufacturing cost, plus a fair profit, determine our selling price. Remember also that the higher cost of cotton means larger percentage of waste. We add a fair profit, and that is all yarn men are getting today. You must get out of your minds the idea that the yarn man fixes the market. That depends on cotton prices, and those must be stabilized first."

To the question, when the peak prices would be reached, he said this would be reached when the peak cotton prices are reached. To the question, why yarn supplies are smaller, he stated that reduction in working hours reduced the output 10 per cent, which takes away several million pounds of yarn.

Benjamin Poss, an attorney of Milwaukee, associated with knitting trades, in addressing the convention urged knitters to reject the idea of referring industrial disputes to tribunals.

"Labor disputes in any mill or factory," he said, "should be settled by employers and employees themselves and employers should insist just as was insisted at the labor-capital conference in Washington that representatives of workers, be workers themselves."

Keep statesmen, politicians and the like out of industrial disputes, he urged. He cited the case of Grover Cleveland in calling troops to quell the railroad strike as typical of methods which should be used against men, who, for example, cause the public to go without fuel and thus prove themselves as much an enemy of this country as a foreign foe.

"If judges in our courts have true American spirit we will not need legislation to insure industrial peace," said Mr. Poss. "One large textile mill, which has had a strike for seven months is sacrificing as much as a million dollars for a principle,' he said, "and you should not weaken, if in your plant it becomes a question of fighting to retain an open shop. Thus you will be contributing your mite to helping maintain our form of government."

Van Court Carwithen, of Philadelphia, declared he saw no indication of lower cotton prices, and that it was virtually impossible to secure co-operation between spinner and knitter to stabilize prices, as it is natural for any one having an advantage to press it. Other speakers pointed out that prices will ascend till the consumer refuses to buy, as it is reported he is already doing in some ready to wear lines.

The chief resolution adopted at the convention was a declaration of policy and principle as follows: "The knit goods manufacturers of the Central West believe in fair dealing as the fundamental and basic principle of the relations between employer and employee. They do not oppose organization of labor, but do oppose boycott, blacklisting and other illegal acts of interference with the personal liberty of employer and employee. With due regard to contracts, it is the right of the employee to leave his employment whenever he sees fit, and it is the right of the employer to dismiss any employee when he sees fit.

"Employers must be free to employ their work people at wages mutually satisfactory, without interference or dictation on the part of individuals or organizations not directly parties to such contracts. Employers must be unmolested and unhampered in the management of their business in determining the amount and quality of their product, and in the use of any methods or systems of pay which are just and equitable.

"In the interest of employees and employers of the country, no limitation should be placed upon the opportunities of any person to learn any trade to which he or she may be adapted. Knit goods manufacturers of the Central West, in conven-

(Continued on page 25.)

SOUTHERN TEXTILE BULLETIN

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THURSDAY, DECEMBER 18, 1919

Profit Estimates Too Large.

There has been wild speculation in cotton mill stocks and to a large extent it has been based upon estimated profits for 1919 which in very few cases will prove true.

A mill manager who sells goods for future delivery is prone to estimate his profits per week based on such orders and the man to whom he gives that information is apt to figure the profits for the entire year 1919 as based upon that amount per week.

As a matter of fact January, February and March, 1919, were bad months in the cotton manufacturing business and many mills who faced cancellation of higher priced orders were forced to book orders at actual losses and when conditions began to slowly improve some sold far ahead at prices that showed a very small margin of profit at that time and in view of the advance in wages since that time have showed actual losses.

We know of one mill that is still delivering 20-2 warps at 45 cents per pound and one combed yarn mill still has orders to fill at 83 cents on 60-2.

While recent orders indicate good profits for the future they do not indicate the bases upon which the mills have operated during 1919 and the results of the January audits are going to show, in many cases, profits considerably less than are generally expected.

There have seldom been worse periods in cotton manufacturing than in the early months of 1919 and the results of that period have not entirely disappeared.

The Cotton Situation.

During October there was a very strong cotton market which was based largely upon an exceedingly bullish feeling among the cotton mills.

By the first of November it was difficult to find a cotton mill that had not purchased cotton in excess of the amount necessary to fill existing orders and quite a few mill managers boasted that they had purchased enough cotton to run them until the next crop.

The result of the above situation was that entire cotton manufacturing industry of the South having filled its needs on a basis of 32 to 43 cents for ordinary grades of cotton ceased to be buyers and in the absence of any other buying power the cotton market declined considerably.

While the prices of spot cotton have not declined to the same extent as cotton futures it has been possible in the past two weeks to purchase spot cotton at from 37 to 38 cents or at least three or four cents below the highest October prices and there are many mills who have their excess cotton bought at higher prices than that at which it could be obtained today, all of which goes to prove that it does not pay to be carried away by temporary bullish sentiment.

Cotton would undoubtedly have declined very severely after the buying movement of the cotton mills ceased but for the latent fear of the ability of the Southern farmers to hold their cotton through any decline, and it is indeed a well grounded fear for the Southern farmers and Southern bankers have money as never before and they can without strain hold from two to four million bales of this crop and will undoubtedly do so if there is any material decline from present prices.

We are therefore, facing a market that would advance if there was enough buying power from the cotton manufacturers or would decline if there was not the fear of a holding movement by farmers and bankers.

The result of this situation has been a gentle swaying of prices which has been exceedingly profitable to the market scalpers.

Within the past week another buying movement has been started by the consumers of cotton goods and yarns and many of the mills are rapidly selling goods which cover their excess purchases of cotton and if this movement continues or expands in January as many expect the cotton mills will again enter the market and another bull market may result.

The cotton dealers worked hard in October to create in the minds of the mill men the fear that there would not be enough good cotton to go around, but having watched many such scares in the past it has been our observation that there is always in the end enough cotton.

There is, of course, a shortage of the best grades of cotton and of staples of 1⅛ inch and longer but we do not believe that there will be any need to fear for a full supply of strict middling inch cotton.

About Feb. 1st, the speculators will begin to become excited about the acreage and size of the next crop and by May the probable size of the growing crop will have a considerable effect upon the prices of this crop.

We have had a number of short crops in succession, all of which have been pitched upon reasonably large acreage and some year we are going to have another good season and raise another 16½ million bale crop.

It is entirely within the bounds of possibility that it may come in 1920 and if it should appear in May and June that such a crop is probable the mill that has 42 cent cotton for July, August and September deliveries may have to face a heavy loss.

In view of the possibilities and of the lessons of the past we strongly urge care in purchase of cotton for summer and fall deliveries.

The cotton mills of the South have almost without exception made good profits in 1919, but there is a possibility that some of those profits will be wiped out by speculation in the purchase of cotton in excess of goods sold.

enough legitimate profits to be made

This is a time in which there are without resorting to speculation and we could lay out a may of the textile industry of the South and cover it over with crosses indicating where mills went down in the past in disaster because the managers backed their opinion of cotton girations with the money of the stockholders.

When every mill manager you meet tells you that he has bought from two hundred to three hundred thousand bales more than enough cotton to fill his orders for goods it is a dangerous situation and one that works against the cotton goods situation by destroying a buying power that is always needed in the cotton market.

In our opinion the Southern farmer and Southern banker through their ability and determination to hold cotton have just carried the cotton mills through a dangerous situation in which the mill managers placed themselves through bullish speculation in October.

Pelham Mills Bought by Anderson Syndicate.

Greenville, S. C.—Announcement was made here by C. S. Webb, president of the Pelham Mills, located near Greenville, of the sale of the mills to a syndicate of Anderson men, composed of James P. Gossett, B. B. Gossett, W. C. Cleveland, J. J. Mitchell, Jr., and H. T. Crigler.

The new owners will take possession of the property on January 1.

Mr. Webb, with J. E. Sirrine, treasurer of the Pelham Mills Company, were owners of the mill. No information as to the financial consideration could be obtained.

The mill has 12,000 spindles and is engaged in the manufacture of coarse yarns. H. T. Crigler, now secretary and assistant treasurer of the Williamston Mills, will manage the Pelham Mills after the first.

It is understood that a large power plant and several hundred acres of real estate was included in the purchase, and that extensive improvements are planned by the owners.

Palmetto Damask Mills Start Machinery Monday.

Gaffney, S. C.—The Palmetto Damask Mills will commence operations next Monday, and in a short time, the full equipment will be put to work. Only two looms will be operated on Monday, but just as soon as the proper connections can be made other looms will be installed.

Personal News

H. R. Davis has resigned his position as overseer of weaving at the Enterprise Mills, Augusta, Ga.

J. M. Waddleton has resigned as overseer of weaving at Puritan Cotton Mills, Fayetteville, N. C.

E. E. Bishop from Enoree, S. C., is now overseer of weaving at Puritan Cotton Mills, Fayetteville, N. C.

G. W. Brucker has been promoted from second hand to overseer of weaving in Enterprise Mills, Augusta, Ga.

Harold Smith has resigned as general manager of the Watts Mill, Laurens, S. C., to enter the clothing business at Greenville, S. C.

Tom Long has been promoted from loom fixer to second hand in weaving at Enterprise Mills, Augusta, Ga.

R. H. Dallas, formerly at Adelaide Mills, Anniston, Ala., is now overseer of weaving at the Royal Mills, Charleston, S. C.

C. M. Stewart has resigned as overseer of carding at Marlboro Cotton Mills, McColl, S. C., and is now with Dillon (S. C.) Cotton Mills.

C. L. Gilbert, who has been for some time superintendent at Franklin Mills, Greer, S. C., is now superintendent for Darlington Manufacturing Company, Darlington, S. C.

John T. H. Lewis has resigned as manager of the Danville Knitting Mills, Bon Air, Ala., and sailed for France, where he will make his home.

W. F. Campbell, who has been foreman for Dixie Spindle & Flyer Company, Charlotte, N. C., has resigned to accept position as overseer of spinning at Rockfish Mill, No. 2, Hope Mills, N. C.

S. L. Crolley has resigned as overseer of warp spinning at Lancaster (S. C.) Cotton Mill and accepted position as overseer spinning, spooling and warping at Hermitage Cotton Mill, Camden, S. C.

W. P. Hurt has resigned as superintendent of the Magnolia Cotton Mills, Charlotte, N. C., and has accepted position as general overseer of carding at Lynchburg (Va.) Cotton Mills. He will take charge December 29th.

MILL NEWS ITEMS OF INTEREST

McComb, Miss.—The McComb Cotton Mills are adding 350 looms.

Fork Shoals, S. C.—The Katrine Mills are erecting addition to plant and will install machinery to double capacity.

Cowpens, S. C.—The Cowpens Manufacturing Company have increased capital stock to $500,000.

Winnsboro, S. C.—The Winnsboro Mills are planning to invest $3,000,000 in enlargements and improvements.

Talladega, Ala.—The Chinnabee Cotton Mills and the Highland City Cotton Mills are building large additions, including dyehouse for denim.

Henrietta, N. C.—It is reported that the Henrietta Mills, of this place and Caroleen, N. C., will build an addition to mill to have 5,000 spindles.

Monbo, N. C.—The Superior Mills, formerly the Monbo Mills, are considering the installation of 10,000 additional spindles, to be placed in their present building.

Gastonia, N. C.—The Ranlo Manufacturing Company is contemplating the erection of another mill, to duplicate their present plant, which has 6,000 spindles on automobile tire fabrics.

Easley, S. C.—Easley Cotton Mills have placed a contract with the Kaustine Company, Inc., of Buffalo, N. Y., and Charlotte, N. C., to equip the houses in their mill village with Kaustine waterless toilets.

Talladega, Ala.—The Samoset Cotton Mills organized by Wellington Sears & Co., of Boston, Mass., with a capital of $1,000,000 will control the Chinnabee Cotton Mills and Highland City Cotton Mills. Considerable additions are planned.

Waco, Tex.—The Waco Twine Mills have been organized for the purpose of manufacturing cotton twine, capitalized at $150,000 and to have a mill costing $50,000. The textile machinery will include 2,000 spindles with 150 horsepower electric drive.

Taylorsville, N. C.—The Alexander Cotton Mill Company is the name of the new cotton mill organized here. The stockholders met last week and organized by electing the following board of directors: L. C. Hafer, S. G. Earp, H. C. Payne, A. C. Payne, R. A. Adams, A. E. Watts and James Watts. Attorney A. C. Payne was elected chairman of the board of directors and the following officers were elected; President, S. G. Earp, vice president, R. A. Adams; secretary and treasurer, A. E. Watts. Mr. James Watts was appointed general manager and Messrs. J. C. Bell, L. C. Hafer, A. C. Payne and T. C. Alspaugh were appointed as an advisory board. Messrs. T. C. Alspaugh, James Watts and L. C. Hafer were appointed as committee on location and building. Application will be made at once for a charter. The stock will consist of $150,000 common stock and $100,000 preferred stock. About $90,000 has already been subscribed.

Gambling Like Negroes in Southern Mill Stock.

The head of one of the large commission houses recently received the following in a letter from a Southern mill treasurer:

"The men and women in all of this part of the country are gambling in stocks, just the same as the negroes are shooting craps. Ninety-five per cent of them never saw a statement and do not know what they are buying, and if that 95 per cent should see a statement they would be unable to read it correctly. It is a gamble pure and simple, and so far the gamblers have won, but the day will come, of course, when the gamblers will lose that which they have gained. Unfortunately, in my judgment, this gambling in stocks is harmful and will create discontent on the part of those who in normal times fail to receive returns on the inflated values."

P. H. Hanes Knitting Company Declares Dividend.

At a meeting of the Board of Directors of P. H. Hanes Knitting Company, at Winston-Salem, N. C., a dividend of three per cent was declared on its common capital stock, payable January 1, 1920, to stockholders of record at the close of business December 20, 1919.

Textile Bank Elects Officers.

At a meeting last week of the board of directors of the Textile Banking Company, Inc., Frederick H. Wandelt was elected to the office of vice president. Howard J. Stieb, assistant cashier of the American Exchange National Bank, was at the same meeting elected treasurer of the company to succeed Mr. Wandelt. Mr. Stieb will take up his new duties with the Textile Banking Company early in January.

Color Card.

The Atlantic Dyestuff Company has just sent out a neat folder, showing samples of yarn dyed with their Atlantic Blue B Extra Concentrated which possesses the properties usually found in the highest quality of Sulphur Blues, being very fast to washing, light, fulling and cross-dyeing. Its shade is hardly altered by an after treatment with bichrome.

Atlantic Blue B Extra Concentrated is dissolved and dyed in the usual way for Sulphur Blues; redder and brighter shades are produced when the dyed material is permitted to oxidize after being extracted, but before washing.

1919 Cotton Crop 11,030,000 Bales.

Washington, Dec. 11.—The Department of Agriculture in a report issued today estimates the total production of cotton in the United States for the season of 1919-20 at 5,275,090,000 pounds (not including linters), equivalent to 11,030,000 bales of 500 barrels gross weight (478.3 pounds linter and 21.7 pounds bagging and ties estimated per 500 pounds gross weight bales).

The total production in 1918 was 12,040,532 bales (500 pounds gross); in 1917, 11,302,375 bales; in 1916, 11,449,930 bales; in 1915, 11,191,820 bales; in 1914, 16,134,930 bales; in 1913, 14,156,486 bales, and in 1912, 13,703,421 bales.

The average weight per running bale is estimated at 500.2 pounds gross, compared with 505.6 pounds in 1918 (as reported by the Bureau of Census), 502.4 pounds in 1917, 503.8 pounds in 1916 and 506.3 pounds, the average of the preceding five years.

Reports of the Bureau of Crop Estimates do not include "linters," which are a product obtained at mills from the seed. The Census Bureau reports that 929,516 bales of 500 pounds gross were delinter from the 1918 crop, equal to 7.7 per cent as many as bales of lint cotton produced, which compares with 10 per cent, the ratio for the 1917 crop, 11.6 per cent for the 1916 crop and 5.1 per cent the average for the preceding five years.

The price per pound of lint cotton to producers December 1, 1919, was 35.7c, compared with a December 1 price of 27.6c in 1918, 27.7c in 1917, 19.6c in 1916, 11.3c in 1915, 6.8c in 1914, 12.2c in 1913 and 11.9c in 1912.

The estimated production with comparisons, by States, follows:

	Bales of 500 lbs. gross weight.	
State—	1919.	1918 (Census)
Virginia	22,000	24,885
N. Carolina	875,000	897,761
S. Carolina	1,475,000	1,569,918
Georgia	1,730,000	2,122,405
Florida	17,000	29,415
Alabama	715,000	800,622
Mississippi	946,000	1,226,051
Louisiana	300,000	587,717
Texas	2,700,000	2,696,561
Arkansas	830,000	987,340
Tennessee	298,000	329,697
Missouri	60,000	62,162
Oklahoma	930,000	576,886
California	102,000	67,351
Arizona	75,000	55,604
All other	7,000	6,157
U. S.	11,030,000	12,040,532

Germans Eagerly Buying Up Textiles.

From Cologne, where the low price of the mark allured the fortune hunters, comes the news that the Germans, who so sorely need cotton, laces and woolens, are buying almost anything on these lines at almost any price.

Since the armistice, the sales of a representative of one well-known Manchester firm amounted to $2,250,000, in cotton goods alone, paid for in cash by the Germans. On the other hand, the Germans themselves are doing a fairly lucrative trade in such articles as furs, gloves, aluminum and all kinds of toys.

Gloves of reindeer skin, of excellent quality and make, can be bought wholesale at prices which, at the present rate of exchange, work out at about a dollar a pair. This leaves a handsome margin for a profit on sale in England. Another British buyer in a small way had bought about 200 very pretty dolls at 30 marks apiece, and was selling them in London at about $5.18 to $6.22 each.

Knowledge proceeds from doing the thing—not from memorizing something out of a book.

Brief in Child Labor Case.

(Continued from Page 14.)

ment at the polls against the vanquished element.

"Let us suppose, for example, Mr. President—and I do not think the supposition is a violent one—that within the next 10 years the pressure of female employment upon male employment becomes so exciting and so drastic as to present a political issue to the voters of the country. In the meantime, woman suffrage has become an established fact. The States, whatever their legislation may be upon the subject in the meanwhile, will not present a uniform condition. That can be acquired only by national legislation.

"The side winning the election then comes to Congress for relief, and presents a bill, we will say, like this, if the men win, as they sometimes do, that every person operating any business situated in the United States where women have been employed or permitted to work during any portion of the taxable year, shall be taxed, we will say, 25 per cent of the proceeds, of the gross proceeds, of the business. Of course, it is an attempt to apply the taxing power of the Constitution to the accomplishment of a greatly desired industrial condition which has been made an issue at the previous election. Or suppose the controversy becomes acute between organized labor, and that unorganized labor, which was the more numerous, should succeed at the polls, and attempt, as it doubtless would, if that sort of legislation is to become generally recognized, to prohibit the employment of union labor anywhere in the United States by invoking against it the constitutional power of taxation. Then a bill is to be presented that every person operating businesses where organized labor has been employed or permitted to work, and so forth, should be taxed 25 per cent or 50 per cent or any other amount which may be necessary to make the real purpose of the bill effective.

"Suppose an anti-Semetic agitation in the United States, or an anti-German industrial agitation in the United States, within the immediate future, how easy it would be to exclude such persons, all such persons, from the possibility of earning a living in this free land of ours by so penalizing such employees through the exercise of the taxing power as to make it impossible for them to exercise their right.

"Mr. President, I foresee a great many very serious differences of an industrial and economic character which will certainly be evolved from this war, and upon the return of our millions of soldiers and upon their reabsorption into the industrial and economic life of this country another pressure upon Congress with the probable difficulty of securing employment. I greatly fear if we utilize this power and do it unduly and improperly, not consciously so, perhaps, but nevertheless improperly, we are creating precedents which may arise to disturb us very seriously in the immediate future" (Congressional Record, Vol. 57, No. 16, p. 625).

Of course, the same penalty of heavy taxes can just as well be meted out to those who do not conform to congressional ideas in the minimum wages they pay, in the employment or non-employment of colored as well as white labor, in the installation or non-installation of safety devices, as well as in the equal or unequal wages of female employees as compared with male employees, or in the recognition or non-recognition of the open shop or the closed shop. This is the elimination of the States as recognized by our Constitution, and the Congressional regulation of all the processes of production.

V.

The judgment of the District Court should be affirmed and the statute declared unconstitutional.

December 1, 1919.

Clement Manly,
W. P. Bynum,
Junius Parker,
W. M. Hendren,
Counsel for Appelles.

Tel s Knit Goods Men Prices Depend on Cotton.

(Continued from Page 17.)

tion assembled, are in favor of the broad American principle of the open shop, and insist that the doors of no industry be closed against American workmen because of their membership or non-membership in any organization."

Two other resolutions were passed, as follows:

"Whereas, the knitting trades suffered severe loss in the death of P. C. Withers, charter member of the National Association of Hosiery and Underwear Manufacturers, the directing force in the Illinois Knitting Co., at Mt. Vernon, Ill., and vice president of the American Textiles, Inc., Bay City, Mich., announcement of whose death in August was a severe shock to many friends and acquaintances,

"Resolved, That the knit goods manufacturers of the Central West, here assembled, view with sorrow the vacant chair which was occupied at several preceding meetings by Mr. Withers,

"Resolved, That we attest the esteem in which Mr. Withers was held and we extend to his sorrowing family our condolence in the long hour of their bereavement."

"Resolved at a meeting of the Knit Goods Manufacturers of the Central West, held at the Hotel La Salle, Chicago, Dec. 10, that it is the sense of the meeting that the proposal for restricting by license importations of dyes, is un-American in principle, would be of vicious tendency in practice, and would seriously hamper the American industries which are consumers of dyestuffs, not only in domestic trade, but in competition in foreign markets, and be it further

"Resolved, That we respectfully urge, in the interests of American industry and the consuming public, that the proposed bill for creating a dye licensing commission be not passed by the Senate, and

"Resolved, That we favor protecting and safeguarding American industry through an adequate tariff."

At the morning's session. President Johnston had appointed the following resolution committee: D. L. Galbraith, of the American Textile Co., Bay City, Mich.; R. N. Kimball, of the Black Cat Textile Co., Kenosha, Wis.; Joseph H. Zeys, of the Milwaukee Hosiery Co., Milwaukee; Henry Pope, of the Paramount Knitting Co., Chicago, and J. O. Wells, of the Cooper Wells Co., St. Joseph, Mo.

Tried Method Makes Good Sanitation Easy

Do you know that your plant needs sanitation now. And that it will probably never cost less? Do you know that the easy way, the best way out of your sanitary problems is the way that most manufacturers are using instead of going along with the old way?

Probably you are tired of the old system of sanitation—its unsightliness, cost of upkeep, and inferiority in disposing of sewage. But do you realize the all important fact that you can change all this at will? You can alter the situation by calling in your local plumber. To make things and places sanitary is the great law with him, and what you need is only a matter of getting his advice.

Generally it is a habit of oversight that makes us accept things as they have always been and then let them go at that; in fact the acceptance of a condition as "well-enough" and needless of change or improvement, is a burden to be borne, and invites a fate not to be escaped, and is productive of much of the discontent abroad today.

Perhaps a little reflection will show us that the successful manufacturers in the world, and for the most part the most distinguished ones, too, are those who have given their sanitary problems over to their local plumber and let him adjust it, and equip their plants according to their respective needs. Many have done this, many more have not, simply because they hadn't thought of it. There is a way: Applied perfect sanitation has showed the way—has taught that sanitation can be as scientific in results as chemistry. Your intelligence linked with the experience and knowledge of your plumber will create a sanitary system capable of rendering your plant perfectly sanitary for all time.

The foundation upon which sanitation stands is the environment which it moulds. This environment finally is a refinery through which body and mind of employees are sculpted and polished by the harmonious conditions that stimulate to greater endeavor. All of us absorb ideas from our environment, our surroundings, and the molding process thus goes on from outside and inside.

It is obviously to our advantage to have our own sanitary pattern and follow it, to bring your ideals of factory management out of the "vague limbo of the hinterland of the mind" into actual usefulness. And it's just here that manufacturers encounter the first thing that constitutes a snag. The idea seldom becomes a reality for the simple reason that the logical man to be consulted—your plumber—is often forgotten and the important matter is forgotten.

An idea is worth nothing so long as it remains sterile and is not brought into the world of forms to develop and become useful.

How shall we make the idea of sanitation creative?

First by recognizing the need of sanitation—of perfect sanitation. Either prove the value of the old idea to the need or prove it impractical, out-of-date, call in your local plumber and replace with a perfect sanitary system.

This correct step will give sanitation a creative value. If you go into the subject of plumbing until you thoroughly understand it your idea of sanitation will have a constantly increasing power and value behind it.

It is far better to concentrate on the perfect system than to scatter money and effort over many systems without permanent results.

Recently a great philosopher wrote:

"Every employer who has tried it finds that cleanliness and attractiveness and comfort in the surroundings of his employees pay. Unhappy, discontented employees can never do good work; and the mind cannot be satisfied in an unhealthful, unattractive, uncomfortable environment. It requires something more than the prod of profanity, or of scolding, or of threats to bring the best out of people. Excellence responds only to spontaneity, never to compulsion. Make your employees just as comfortable as possible; make their surroundings bright and attractive, and they will respond in better and more faithful service."

And there are the results of perfect sanitation—the kind that your local plumber installs.

Consult him today.

SOUTHERN STATES SUPPLY CO
Columbia, S. C.
THE CAHILL IRON WORKS
Chattanooga, Tenn.
THE LOWRY COMPANY
Atlanta, Ga.
VIRGINIA-CAROLINA SUPPLY CO.
Richmond and Norfolk, Va.
JOSEPH A. VOGEL CO.
Frost-Proof Closets
Wilmington, Del.

Cotton Goods

New York.—Settlement of the coal strike was looked upon as a favorable merchandising feature by dry goods men, despite the continuation in some part of the restrictions upon production to conserve the coal supply. The firmness that has characterized the markets since the wake advances was accentuated, and sentiment became stronger that prices will rise until something occurs outside of the industry to influence the situation.

Wide sheetings have been advanced 10 cents a yard to a basis of $1 for 10-4 bleached goods per yard. Scattering sales of small lots of staple ginghams, denims, flannels and shirting chambrays have been made at advances varying from 3 to 5 cents per yard over agent's last prices for a new season.

Print cloths have gone to the highest levels yet reached while brown sheetings have risen well over 90 cents a pound, or 20 cents higher than the government fixed basis of last year. Finishing costs have been advanced seven per cent and printers are busier than they have ever been in this country.

Mills find it difficult to secure long staple cotton and cotton of specific grades. New mill building is increasing despite the very high costs of all machinery and buildings while the trading in mill stocks has been on an unparalleled level of value. Recent statements of dividends paid show that earnings have been large.

Trading was not very active in gray goods. The big decline in cotton, following the Government's estimate of the crop, was the subject of much discussion. On the other hand, several further price advances were reported. There was a report that Fall River had actually sold 56x44s, 39-inch, 6.60 yard, at 17½ cents. It was also stated that Fall River had sold some 48 squares, 7.15 yard spots, at 16¾ cents. Southern spots of this construction sold at 16¼ cents, while goods starting about in April, were believed to be still available at 15¾ cents. Fall River asked 18 cents for the 32-inch, 64x60, 6.50 yard. Ror the 28-inch, 64x60, 14 cents was paid for spots.

No material changes in sheetings were heard. For 6.15s, 15¼ cents for nearby and 15 cents net, for late, were quoted: 16 cents net for 5.50s, with 15¾ cents, net, for very late heard. In 36-inch, 5.00 yard, 18 cents, net; and 19¼ cents, net, for late 4.70s, with the likelihood that one-quarter cent more would have to be paid for nearer goods.

Trading in 64 squares, 5.10 yard twills, at 23½ cents, were reported, and it was understood that the goods at this figure had been practically cleaned out, making the market 24 cents. In the 64x72, 4.80 yard, it was reported that 27 cents had been paid for Eastern goods, and 26 cents for Southern. Spots of 68x76, 4.50 yard, sold at 27½ cents; and spots of 68x76, 4.00 yards sold at 29 cents, both Southern.

Prices irregular due to the varying conditions of demand and supply, are substantially: Print cloths, 28 inch, 64x64s, 14¼; 64x60s, 13¾; 38½ inch, 64x64s, 20½ to 21; brown sheetings, southern standards, 29; denims, 2.20 southern indigo, 42½; tickings, 8 ounce, 45 cents nominal; points 21 cents, staple ginghams, 22½, at value; dress ginghams, 27½ to 32½ nominal.

Flood Damage at Columbus.

Columbus, Ga.—Columbus textile plants suffered heavy losses in a flood which inundated all lower floors, covering valuable machinery, cotton and other stuff. Estimates place the loss at the Eagle & Phenix Mills around $30,000, and other mills, including the Muscogee plant, suffered similar losses.

One big bridge over the Chattahoochee River at West Point was washed away, and the Columbus power plant was forced to close down, thus closing all mills for an indefinite period. Some 15,000 workers are out of employment. Five hundred homes in the mill districts were inundated, and the people had narrow escapes from drowning. Some few merchants suffered losses from water, the W. C. Bradley Co.'s damage being estimated at $25,000.

Cotton mills at West Point, La Grange, Lanett and other points north of Columbus, using power from Columbus also closed.

The Yarn Market

Philadelphia.—Cotton yarn spinners are not making many offerings and traders find it very difficult to induce them to take on additional business. The delays in delivery due to coal restrictions have disorganized conditions considerably.

Transactions in Northern yarns here indicated that the spinners of these yarns have decided it is time for a new top level in mule spun carded cones. Only 40s in this group remain unchanged, selling at from $1.35 to $1.40 a pound, according to grade, as has been the case for over a week.

The widest of these latest price advances appears to have taken place in 30s, which sales showed to have moved up 5 cents a pound, to between $1 and $1.05 a pound. At the same time, a cent or two more a pound will have to be paid from now on by purchasers of counts from 10s to 18s, inclusive, if the deals just put through are to be taken as a basis, with 10s and 12s up 2 cents, to outside prices of 75 and 76 cents, respectively, and 14s, 16s and 18s a cent higher and changing hands at anywhere from 76 to 79 cents, according to count and quality.

What is happening in the case of 20s, 24s and 26s is more difficult to determine. In fact, the better yarns in these counts seem to have been allowed to rest at 80 cents for 20s; 84 cents for 24s; and 88 cents for 26s. However, other reports indicate that the "inside" prices for tais trio of yarns have been advanced a cent or two. Spinners are understood to have given no reason for the current upturn in prices. Dealers say they will experience no difficulty in placing all the yarn they can get hold of at the new figures.

The rest of the yarn list showed no changes, except of a scattering character. Examples of this were found in 30-2s Southern carded warps, for which $1.10 a pound is heard, as against $1.08 for the same yarns; and a little more vigor in coarse counts of Southern frame spun carded cones, 10s moving at 70 cents, although in small amount.

Knitters are supplying most of the business here at present, although there is still some desultory buying on the part of weavers. A yarn house sold 50,000 pounds of knitting yarn to a manufacturer of sweaters.

Southern Two-Ply Chain Warps, Etc.

6s-10s	.70 —	26s	.96 —.97
12s-14s	.73 —	30s	1.10—
16s	.75 —	40s	1.50—1.60
20s	.85 —	50s	1.75—
24s	.96 —		

Southern Two-Ply Skeins

4s-8s	.65 —	36s	1.40—
10s-12s	.70 —	40s	1.50—
14s	.72 —	50s	1.76—
16s	.75 —	60s	1.85—
20s	.83 —	Upholst'y Yarns—	
24s	.95 —	8s, 3 and	
26s	.97 —	4-ply	.62 —
30s	1.05—		

Duck Yarn—3, 4 and 5-ply Skeins.

8s	.66 —	16s	.76 —
10s	.72 —	20s	.85 —
12s	.73 —		

Southern Single Chain Warps

6s-12s	.70 —	24s	.92 —
14s	.73 —	26s	.93 —
16s	.74 —	30s	1.00—1.05
20s	.82 —	40s	1.40—
22s	.85 —		

Southern Single Skeins

5s-8s	.68 —	20s	.82 —
10s	.70 —	22s	.83 —
12s	.70 —	24s	.90 —
14s	.71 —	26s	.92 —
16s	.72 —	30s	1.00—

Southern Frame Cones.

8s	.68 —	20s	.74 —
10s	.68 —70	22s	.75 —
12s	.68 —71	24s	.82 —
14s	.71 —	26s	.83 —
16s	.72 —	30s	.87½—
18s	.73 —	30s extra	.90 —

Combed Peeler Cones

10s	1.02½—	28s	1.17½—
12s	1.03½—	30s	1.28 —
14s	1.04½—	32s	1.31 —
16s	1.06 —	34s	1.34 —
18s	1.07½—	36s	1.48 —
20s	1.00 —	40s	1.64 —
22s	1.01½—	50s	2.00—
24s	1.12½—	60s	2.25 —
26s	1.14½—		

Want Department

If you are needing men for any position or have second hand machinery, etc., to sell the want columns of the **Southern Textile Bulletin** affords the best medium for advertising the fact.

Engine and Generator for Sale.
Lane & Bodley Corliss Engine, cylinder 18x42, fly wheel 25-in. by 14 feet. One General Electric A. C. Generator, 500 amp., speed 720, 200 k. w., now connected for 220 volts but can be changed to 2300 volts. Generator complete with exciter and switch board. Also one endless rubber belt. In first class condition and for immediate shipment. Address Couch Mills Company, Atlanta, Ga.

Twister Bobbins for Sale.
9,000 twister bobbins for sale; practically new, only used three months; quick delivery. Apply M. B. Pitts, Elberton, Ga.

Wanted Spinning Frames.
Wanted—Two spinning frames, wide gauge, large rings, suitable for No. 4 yarn. Warp must be in first class running condition. No junk considered. State price. L. H. Gilmer Co., Millen, Ga.

Warper for Sale.
One new Draper G. Model Warper, creel for 720 spools, and 35 warper beams. Athens Manufacturing Company, Athens, Ga.

Wanted—Hands for Roller Shop.
One hand for cementing. One hand for burning down. One hand for clothing. Good wages, Steady work. Lowell Roller Covering Co., Lowell, N. C.

Bobbins for Sale.
We have for sale approximately twenty thousand bobbins, in good condition, for No. 2 Draper spinning spindles. Russell Mfg. Co., Alexander City, Ala.

Mill for Sale
Floyds Creek Cotton Mill, Forest City, N. C.
The Floyds Creek Cotton Mill has shut down for an unlimited time and under present circumstances can be bought at a bargain. Any one being interested, come to the mill or write Charlie Crow, Forest City, N. C., Route 2.

Attention, Selling Agent.
Are you fully satisfied that you are using a correct manufacturing cost? Wouldn't it be wise to employ an expert? Address A. B. C. D., care Southern Textile Bulletin.

MAPLE FLOORING is best for Cotton Mills, both in 4-4 and 5-4 by 3-in. and 4-in. perfectly manufactured, for sale in car lots only. Ask for delivered prices. **Wilson Lumber Co.**, Atlanta, Ga.

Free Service Department

Any mill in need of superintendent, overseer, second hand, loom fixer, card grinder or any class of men other than operatives may insert a notice in this column for two weeks, free of charge. If the name of the mill is not given and the answers come care Southern Textile Bulletin, the cost of stamps used in forwarding replies must be paid by the advertiser.

Carder and Spinner.
Want a carder and spinner for 4,000-spindle mill on night time, making No. 30s yarn. Will pay a good price to the right man. Address C. & S., care Southern Textile Bulletin.

Second Hand Spinning.
A No. 1 second hand for spinning room of 14,000 spindle mill. Man must be a good manager of help and get results; prefer one that can come at once. Job pays $23.00 per week. None but first class man considered. Mill on fine work, no night line. Nice little city. Address Results, care of Southern Textile Bulletin.

Wanted.
Second hand for spinning room of a 17,000 spindle fine combed yarn mill, making only two numbers. Must be experienced in this line of work, full of energy, and one who is looking for promotion. Good wages will be paid the right man. Address Energy, care Southern Textile Bulletin.

Wanted.
One first class warper and slasher man, one draw-in machine man, one tie-in machine man. State age, experience, wages expected. Apply to Maginnis Cotton Mills, New Orleans, La.

The number of dogs in England has decreased by 1,000,000 during the war.

EMPLOYMENT BUREAU

The fee for joining our employment bureau for three months is $2.00 which will also cover the cost of carrying a small advertisement for one month.

If the applicant is a subscriber to the Southern Textile Bulletin and his subscription is paid up to the date of his joining the employment bureau the above fee is only $1.00.

During the three months' membership we send the applicant notices of all vacancies in the position which he desires.

We do not guarantee to place every man who joins our employment bureau, but we do give them the best service of any employment bureau connected with the Southern Textile Industry.

WANT position as overseer of carding and spinning or superintendent of five or ten thousand spindle mill. Long experience and ability to give satisfactio. Address No. 2551.

WANT position with big mill as overseer of spinning. Twelve years experience on all yarns and stock with some of biggest mills in South. References furnished. Address No. 2552.

WANT—Position as overseer of large cloth room or weave room and cloth room combined. 17 years experience in these departments as verseer. Can satisfy both mill and selling house. Address No. 2553.

WANT position as overseer of spinning in large mill. Now employed and giving satisfaction, but for good reasons prefer change. Can furnish reference. Address 2554.

WANT position as overseer of carding or spinning by experienced man of good character. A good manager of help and can get production. References if wanted. Address No. 2555.

WANT position as overseer of carding or spinning or would consider spooling, warping and twisting if price is right. Have been doing government work for some time, but expect to be released soon. Address No. 2556.

WANT position as superintendent. Am practical man of many years experience and can give satisfaction in any size mill. Now employed. Excellent references. Address No. 2557.

WANT position as overseer of carding by man with long experience. Can furnish reference as to ability and character. Address No. 2558.

WANT position as overseer of carding and spinning or assistant superintendent or superintendent by man of long experience and capable of handling job and getting production. Address No. 2559.

WANT position as superintendent of small mill or carder or spinner of large mill. Married. Age 31. Can give first class reference as to character and ability. Address No. 2560.

WANT position as superintendent by man who is experienced on fine combed and carded yarns, single and ply. Can furnish best of references. Address No. 2561.

WANT position as superintendent of yarn or weaving mill on sheetings, drills, denims, duck or osnaburgs in Georgia, North or South Carolina. Getting along fine on present job. No complaint. Just want little more money and must move to get it. Good references. Address 2562.

WANT position as superintendent or overseer of large room of spinning. Thoroughly capable of handling any size job. Have had experience on all kinds of white and colored work. Address No. 2563.

WANT position as carder and spinner in small mill or carder in large mill or superintendent of small yarn mill. Have had long experience as carder and spinner, five years on present job. Good references. Address No. 2564.

WANT position as overseer of spinning or carding and spinning or superintendent. Long experience and can furnish best of references as to ability and character. Would prefer large spinning room. Address No. 2565.

WANT position as overseer of spinning by thoroughly reliable young man with long experience in cotton mill. Have been giving satisfactin as overseer for some time. Address No. 2566.

WANT position as superintendent by man with long practical experience who has successfully handled some of the best mills in the South. Will furnish reference upon request. Address No. 2567.

WANT position as overseer of carding or spinning by man of long experience. Thoroughly competent and a good manager of help. Can furnish good references. Address No. 2568.

WANT position as overseer of spinning or superintendent. Have had twenty years experience on all kinds of yarn. Can furnish references. Present employer will recommend. Address No. 2569.

WANT position as superintendent by by man now employed and giving satisfaction but wish to change for larger job. Can furnish reference as to character and ability. Address No. 2570.

WANT position as superintendent of large yarn mill. Now employed but want to make change. Experienced on white and colored yarns. Can furnish references. Address No. 2571.

WANT position as assistant to superintendent or general manager of large cotton mill. Thirty years of age and have had eleven years experience in cotton mill office as stenographer and general utility clerk. Now employed and can furnish references when needed. Address No. 2572.

WANT position as overseer of spinning. Now employed as overseer of spinning, twisting and spooling but want larger position with chance for promotion. Married, 31 years of age, sober, experienced on all grades of cotton and coarse and fine yarn, good manager of help. Address No. 2576.

WANT position as assistant manager or superintendent or efficiency man by cotton mill man of character and experience who is thoroughly reliable and can give satisfaction. References furreasons. Address No. 2574.

WANT position as manager or superintendent of large cotton mill. Have had long and varied experience. Now employed and giving satisfaction, but desire to change location for good reasons. Address No. 274.

WANT position as overseer of card room paying not less than $40 per week. Would accept carding and spinning. Want to locate where there is good day and Sunday school. Married, 7 children. Can furnish reference as to character and ability to hold position and get results. Address No. 2573.

WANT position as overseer of weaving by practical man with 8 years experience as such. Now employed as overseer, but would like to change to a healthy location. Have always handled help successfully, and can get production consistent with quality. Good references. Address No. 2577.

WANT position as overseer of carding or spinning or both or superintendent of medium size yarn mill. Have had long experience. Now employed and giving satisfaction but wish to change location and get something better. Can furnish best of references. Address No. 2498.

WANT position as overseer of weaving in mill making plain goods. Have had considerable experience and can handle any plain goods room. Excellent manager of help. Now overseer of weaving in mill producing fancies. Address No. 2579.

WANT position as superintendent or overseer of carding or overseer of carding, spinning, twisting and winding. Would not consider place paying less than $36 per week. References if wanted. Address No. 2580.

WANT position as superintendent or overseer of weaving in large mill. Have had 12 years experience on duck, drill and fancies. Now overseer of weaving in room of 1,300 looms. Good reason for changing. Address No. 2581.

WANT position as overseer of carding. Practical man and can get results. References furnished as to ability and character. Address No. 2582.

WANT position as overseer of weaving or finishing on any kind of work but prefer ginghams, denims or any colored work. Good references if wanted. Address No. 2583.

WANT position as secretary, treasury or manager of mill. Now employed as manager of small mill and giving satisfaction, but wish to change for larger position. Could take some stock in plant. Address No. 2586.

WANT position as superintendent of large yarn and weaving mill. Now employed and have had experience on nearly all kinds of work. References if wanted. Address No. 2578.

WANT position as superintendent or will accept carding in large mill. Have had 20 years experience on carded work. Age 42. Married. A-1 references from previous employers. Address No. 2584.

WANT position as overseer of carding in large mill or superintendent of small mill. Have been overseer of carding and spinning for 15 years. 10 years at one mill. Can deliver the goods. Now employed but wish to make change. Address 2585.

WANT position as superintendent of yarn mill or weaving mill. Experienced on all kinds of work and can furnish reference. Address No. 2587.

WANT position as overseer of spinning in large mill or carder and spinner in small mill or superintendent in 5,000 or 10,000-spindle mill. Now employed as carder and spinner on 15,000 spindles, but want larger mill. Twenty-nine years of age, 8 years experience as overseer, and can give good reference. Address No. 2588.

WANT position as overseer of carding by married man 30 years of age, now second hand in large mill. Have had 5 years experience as overseer. Can furnish reference as to character and ability. Address 2589.

WANT position as superintendent of either yarn or plain weaving mill or as carder and spinner. Am now employed and giving satisfaction and have had long experience on both carding and spinning. Good references. Address No. 2590.

WANT position as superintendent of mill. Long experience. Can furnish best of reference as to character and ability. Address No. 2591.

WANT position as superintendent of large mill by man of excellent character with long and prosperous experience in mill business. Can give satisfaction and will be glad to communicate with mill in need of man. Address No. 2592.

WANT position as carder or spinner or superintendent. Can furnish reference as to character and ability. Address No. 2593.

WANT position as superintendent by experienced man who is a good manager of help and can get satisfactory production. Best of references. Address 2494.

WANT position as superintendent or overseer of spinning in large cotton mill. Have had long experience in mill business and can keep work humming. Now employed but want to make change. Address No. 2595.

WANT position as superintendent of yarn mill with 10,000 or 15,000 spindles. Can furnish references as to character and ability. Address No. 2596.

WANT position as pay roll clerk with large mill by man familiar with cotton mill work. Married. 30 years of age, strictly sober and energetic in work. Can furnish reference. Address No. 2597.

WANT position as superintendent of yarn mill or overseer of spinning in large weave mill. Long experience as carder and spinner. Good references. Address No. 2598.

WANT position as superintendent of weave or yarn mill in North or South Carolina. Competent man, able to assure satisfaction. Now employed. Best of reference. Address No. 2599.

WANT position as overseer of plain weaving and ducks. Have eight years experience as overseer in some of the largest Southern mills. Age 38. Married. Can come on short notice. Address No. 2600.

WANT position as superintendent of medium size mill. Now employed but wish to change for good reasons. Can furnish reference if wanted. Address No. 2601.

WANT position as superintendent or assistant general manager of large cotton mill, can furnish reference as to character and ability. Twenty-seven years of age and unmarried. Address No. 2601.

WANT position as overseer of weaving on fancy or plain, white or colored Have had 14 years experience as overseer. Good references. Address No. 2603.

WANT positio as overseer of weaving in large mill. Have had experience on sheeting, drills and denims, and can give A No. 1 reference. Address No. 2604.

WANT position as superintendent of yarn mill or overseer of large card room. Now employed as superintendent of small yarn mill and giving satisfaction but want larger place with progressive company. Address No. 2605.

WANT position as overseer of weaving by man who has had 18 years experience in large fancy weave room. Now employed as second hand. Graduate of I. C. S. in designing and weaving. Good character. Address No. 2606.

WANT position as manager or superintendent of cotton mill by experienced man, thoroughly capable of handling mill and getting production. Address No. 2607.

WANT position as overseer of spinning in big mill by man with long experience. Would take position as traveling salesman with some firm selling to Southern mill. Address No. 2524.

WANT position as overseer of weaving on plain or fancies. Have had eight years experience. Can furnish reference. Address No. 2529.

WANT position as superintendent of mill in Piedmont section of North or South Carolina. Prefer yarn mill or mill on plain weaving. Have successfully handled 25,000-spindle mill and had wide experience as superintendent. Address No. 2608.

WANT position as superintendent of mill by alround cotton mill man who has had experience on most all classes of work and who can furnish excellent references as to character and ability. Address No. 2609.

WANT position as overseer of weaving, by man who has had long and varied experience as weaver. Have been out of mill business for awhile but desire to get back now. Can furnish satisfactory references. Address No. 2610.

WANT position as overseer of weavign. Experienced on ducks, drills, twills and prints. Can give satisfaction as to quality and quantity. Now employed, but wish to change on account of outside condition. Address No. 2611.

WANT position as overseer of carding by mill man 38 years of age who has been giving satisfaction as carder and assistant for past 10 years. References if wanted. Address No. 2612.

WANT position as overseer of carding by man who is thoroughly capable and of good character. A good, experienced man who can handle help and keep a card room in good order. Address No. 2613.

WANT position as superintendent of small yarn mill or weaving mill. Can furnish reference as to character and ability. Age 37. Address No. 2614.

WANT position as superintendent of yarn or cloth mill ,or overseer of carding and spinning in large mill. Understand white and colored work, hosiery and underwear yarns, twisting, cone and tube winding, Denn warping, etc. Can get results. Good reference. Overseer of carding and spinning 17 years, superintendent 7 years. Address No. 2615.

WANT position as overseer of carding and spinning in large mill or superintendent of small yarn mill. Experienced on most all kinds of work and can give satisfaction. Address No. 2616.

WANT position as overseer of plain weave room with Draper looms. Experienced on cords and poplins. Can come at once. Not now employed, having given up last job of own accord. Good reference. Address No. 2617.

WANT position as overseer of weaving by man experienced on a wide variety of cloths and can give satisfaction as to quantity and quality. Good manager of help. First class reference. Address No. 2618.

WANT position as overseer of large weave room or superintendent of small weaving mill. Best of reference. Reliable, honest and competent. Address No. 2619.

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(See Dyeing, Drying and Finishing Machinery).

FIRE HOSE AND FITTING—
American Supply Co.

FLOWERS—
J. Van Lindley Nursey Co.

FLOOR CLEANERS—
Champion Chemical Co.

FLUTED ROLLS—
Firth, William
Metallic Drawing Roll Co.
Whitin Machine Co.

FLYER PRESSERS—
Southern Spindle & Flyer Co.

FUSES—
Chicago Fuse Mfg. Co.

FLYERS—
Southern Spindle & Flyer Co.
The Whitin Machine Works

GEARS (SILENT)—
General Electric Company

GEAR PULLERS—
Greb Company

GENERATORS—
Allis, Chalmers Mfg. Co.
General Electric Co.
Westinghouse Electric & Mfg. Co.

GRINDING MACHINERY—
B. S. Roy & Sons Co.

GRINDERS (CARD)—
B. S. Roy & Sons Co.

GRATES—
McNaughton Mfg. Co.
Thomas Grate Bar Co.

GREASES—
Swan & Finch Co.

GRID BARS—
Atherton Pin Grid Bar Co.
Brown-St. Onge Co.

HEATING CONTRACTORS—
Walker-Tompkins Co.

HEDDLES—
Steel Heddle Mfg. Co.

HOSIERY MACHINES—
Merrow Machine Co.

HUMIDIFIERS—
American Moistening Company
Carrier Engineering Corporation
Parks-Cramer Company
C. G. Sargeant's Sons Corporation

HYDROMETERS—
Taglialbue Mfg. Co., C. J.

HYDRO EXTRACTORS—
Tolhurst Machine Co.

INSURANCE (LIABILITY)—
Bailey & Collins

KNOTTERS—
Barber-Colman Co.

LACE LEATHER—
(See Belt Lacing Leather).

LAMPS, ELECTRIC—
Perry-Mann Electric Co.
Robinson, F. E.

LANDSCAPE ARCHITECT—
E. S. Draper
J. Leon Hoffman
J. Van Lindley Nursery Co.

LIABILITY INSURANCE—
Bailey & Collins.

LOOMS—
Crompton & Knowles Loom Works
Draper Corporation
Saco-Lowell Shops
Stafford Company
Whitin Machine Works

LOCKERS, METAL—
J. D. Collins

LOOM HARNESS—
Garland Mfg. Co.
Steel Heddle Mfg. Co.

LUMBER—
Tuxbury, A. C., Lumber Co.

LUBRICANTS—
Masury Young Co.
Masury Young Co.
N. Y. & N. J. Lubricant Co.
Wm. C. Robinson & Sons Co.
Swan & Finch Co.
L. Sonneborn Sons, Inc.

MARKERS—
Kaumagraph Co.

MERCERIZING MACHINERY—
Butterworth, H. W. & Sons Co.

METAL PAINT—
Johnson Paint Co.
Peaslee-Gaulbert Co.
Whitin Machine Works

METALLIC ROLLS—
Metallic Drawing Roll Co.

METERS—
Allis, Chalmers Mfg. Co.
General Electric Company
Westinghouse Electric & Mfg. Co.

MILL CRAYONS—
American Supply Co.

MILL STOCKS—
Hill, Clark & Co.
A. M. Law & Co.

MILL SUPPLIES—
American Supply Co.
Dixon Lubricating Saddle Co.
Garland Mfg. Co.
Ivey Mfg. Co.
Textile Mill Supply Co.
Thomas Grate Bar Co.
Perry-Mann Electric Co.
Robinson, F. E.
Lombard Iron Works
Montgomery & Crawford.
Smith Courtney Co.

MOTORS—
Allis, Chalmers Mfg. Co.
General Electric Co.
Howell Electric Motor Co.
Westinghouse Electric & Mfg. Co.

OFFICE EQUIPMENT —
Pound & Moore Co.

OILS—
Wm. C. Robinson & Sons Co.
L. Sonneborn Sons, Inc.

OPENING MACHINERY—
Saco-Lowell Shops
Whitin Machine Works

OVERSEAMING AND OVEREDGING MACHINES—
Merrow Machine Co.

OVERHAULERS—
Imperial Overhaulers—
Imperial Overhaulers
Southern Spindle & Flyer Co.

CLASSIFIED LIST OF ADVERTISERS

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New York Leather Belting Co.

PAINT—
Detroit Graphite Company
Johnson Paint Co.
Peaslee-Gaulbert Co.
Thos. K. Chaffee Co.
Tripod Paint Co.

PICKERS AND LAPPERS—
Woonsocket Machine & Press Co.
Shops
Whitin Machine Works

PICKER STICKS—
Ivey Mfg. Co.
Garland Mfg. Co.

PIPE AND FITTINGS—
Parks Cramer Co.

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Acme Plumbing Co.
The J. J. Breen Co.
Belcher Plumbing & Heating Co.
M. L. Gartt.
Jas. Doak
Kaustine Co.
Stephenson Company
E. L. Stallings Co.
Walker Electrtic and Plumbing Co.
Walker-Tompkins Co.

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Cahill Iron Works (The)
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Southern States Supply Co.
Lowry Company (The)

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J. D. Collins

POWER TRANSMISSION MACHINERY—
Abell-Howe Co.
Allis-Chalmers Mfg. Co.
General Electric Co.
Hyatt Roller Bearing Co.
Link-Belt Company
Morse Chain Co.
Westinghouse Electric & Mfg. Co.
Whittin Machine Works.

PRESSES—
Butterworth, H. W., & Sons Co.
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PRINTERS—
Clark Publishing Co.

PREPARATORY MACHINERY—
Draper Corporation
The Whitin Machine Works
Saco-Lowell Shops

PULLLEYS—
(See Power Tranmission Machinery).

PUMPS, BOILER FEED—
Farnsworth Company

PUMPS, CENTRIFUGAL—
DeLaval Steam Turbine Co.

PUMPS, DEEP WELL—
Signor Pump & Well Co.
Rumsey Pump Co.

QUILL CLEANER—
Terrell Machine Co.

RAW STOCK DYERS—
Sanders, Smith & Co.

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Fulton Co.
Tagliabue Mfg. Co.

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Cotton States Wagon Co.
R. Hope Brisson Co.
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Queen City Iron & Metal Co.

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American Supply Co.
U. S. Ring Traveler Co.

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The Fulton Co.

RING SPINNING FRAMES—
Fales & Jenks Machine Co.
Whitin Machine Works
Saco-Lowell Shops

RIGITHERMS—
The Fulton Co.

ROLLS—
American Supply Co.
The Whitin Machine Works
Metallic Drawing Roll Co.
Saco-Lowell Shops
Southern Spindle & Flyer Co.

ROOFING PAINT—
Detroit Graphite Co.
Peaslee-Gaubert Co.
Johnson Paint Co.

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Hyatt Roller Bearing Co.

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Hitchcock, F. C., Company

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Atlanta Gas Light Co.

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American Vulcanized Fiber Co.
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Standard Cement Construction Co.

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World Mfg. Co.
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Merrow Machine Co.

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Sanitary Engineering Co.
Acme Plumbing Co.
Kaustine Co.

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(See Power Tranmission Machinery).

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Douglas Company
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Stein, Hall & Co.
United Chemical Products Co.
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A. Klipstein & Co.
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Seydel Mfg. Co.
Southern Dyestuff & Chemical Co.
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Wm. C. Robinson & Sons Co.
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National Gum & Mica Co.
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Arabol Mfg. Co.
Bosson & Lane
New Brunswick Chemical Co.
Jaques Wolf & Co.
Wm. C. Robinson & Sons Co.
L. Sonneborn Sons Co.
H. A. Metz & Co., Inc.
The Seydel Mfg. Co.

STATIONERS—
Pound & Moore Co.

STEAM REGULATORS—
The Fulton Co.

SILENT CHAIN DRIVE—
Link-Belt Company
Morse Chain Company

SOAPS—
World Mfg. Co.
L. Sonneborn Sons, Inc.
Seydel Mfg. Co.
New Brunswick Chemical Co.
A. Klipstein & Co.
Southern Dyestuff & Chemical Co.
Jaques Wolf & Co.
H. A. Metz & Co., Inc.

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The Whitin Machine Works
Easton & Burham Mach. Co.
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Carolina Steel Roller Shop

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Pawtucket Spinning Ring Co.
The Whitin Machine Works.
Draper Corporation
Whitinsville Spinning Ring Co.

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American Textile Banding Co.
Barber Manufacturing Co.

SPOOLS—
Marcodi Fiber Co.
Dana S. Courtney Co.
Ivey Manufacturing Company
Greenville Spool & Mfg. Co.
David Brown Co.

SPOOLERS—
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Draper Corporation
Saco-Lowell Shops
Whitin Machine Works

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Stein, Hall & Co.
Douglas Company
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Oliver Quartz Co.

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Walsh & Weidner Co.

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Draper Corporation

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The Fulton Co.

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Tagliabue Mfg. Co.

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Draper Corporation
Saco-Lowell Shops
Whitin Machine Works

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Southern Motors Corporation

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J. D. Collins

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General Electric Company

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American Moistening Co.
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Ilg Electric Ventilating Co.
Parks-Cramer Co.
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Draper Corporation
T. C. Entwistle Co.

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Draper Corporation
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Bosson & Lane
Hine Bros.
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A. Klipstein & Co.
H. A. Metz
Oliver Quartz Co.
Seydel Mfg. Co.
Jaques Wolf & Co.
Wm. C. Robinson & Sons Co.
Southern Dyestuffs & Chemical Co.
L. Sonneborn Sons Co.

WINDERS—
Easton & Burham Mach. Co.
Saco-Lowell Shops
C. G. Sargents Sons Corp.
Whitin Machine Works

WHIZZERS—
Tolhurst Machine Works.